

# Queensland Audit Office

Your ref:  
Our ref: 11-8220  
Ms D Mendis – 0402 035 215

23 March 2012

Mr D Hockey  
Accountant  
Mapoon Aboriginal Shire Council  
PO Box 213  
WEIPA QLD 4874

Dear Mr Hockey

As you are aware, the financial statements for Mapoon Aboriginal Shire Council for the year ended 30 June 2011 were certified by the Auditor-General with a modified opinion.

Recently you have requested us to formally acknowledge that the modified opinion given relates to the follow on effect of prior years' modified opinions and not related to any new issues identified in the 2010-11 financial year.


We have reviewed the modified opinion given for the 2010-11 financial statements and confirm that the modified opinion is due to the follow on effect of the issues relating to 2009-10 financial statements.

The modified opinion for 2010-11 financial statements related mostly to the 2009-10 balances shown as comparatives balances. These balances do not have any effect on 2010-11 accounts.

The only balance in 2010-11 accounts where the Auditor-General was unable to give an opinion was the movement of asset revaluation reserve in "Other Buildings" assets class. Audit was unable to verify the movement of the asset revaluation reserve of the "Other Buildings" asset class as per the 2010-11 financial statements due to the modified opinion given in relation to the 2009-10 work in progress balance. Therefore, the modified opinion given in the 2010-11 financial statements for asset revaluation surplus movement is due to the modified opinion given for the work in progress balance in the previous year and is not due to any new transactions in 2010-11.

If you need further clarification, please contact me on 3149 6064 or Dhavina Mendis on 0402 035 215.

Yours sincerely



Damon Olive  
Director of Audit



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