

AUDITORS HEALTH WARNING

Matters relating to the District Council's adopted amendments to the LTCCP subsequent to this report

This report dated 26 June 2008 relates to the Long Term Council Community Plan (the LTCCP) for the 10 years commencing 1 July 2006, approved by District Council on 29 June 2006 and the adopted amendments to the LTCCP approved on 28 June 2007. Subsequent to this, the District Council adopted amendments to its LTCCP for the 10 years commencing 1 July 2006 to adopt a new Development Contribution Policy, to adopt a revised Treasury Management Policy, to cover the details associated with not proceeding with the development of the Mander Road landfill, to change the wastewater treatment plant process technology from the activated sludge plant to a consent compliant process and to revoke the Assistance to Industry and Commerce in Gisborne Policy and the related Rates remission Policy: Economic Development on 26 June 2008. The District Council has not prepared an amended LTCCP that incorporates the amendments adopted on 26 June 2008. Consequently, to form a view of the LTCCP of the District Council, the content of the LTCCP to which this report relates should be considered in conjunction with the District Council's adopted amendments. There is no legislative requirement for us to report on the adopted amendments and we have not done so.

Matters relating to the electronic presentation of the report to the readers of the Long-Term Council Community Plan

This report relates to the LTCCP of District Council for the ten years commencing 1 July 2006 which was approved by District Council on 29 June 2006 and amended on 28 June 2007 included on the District Council's web-site. The District Council is responsible for the maintenance and integrity of the District Council's web site. We have not been engaged to report on the integrity of the District Council's web site. We accept no responsibility for any changes that may have occurred to the LTCCP since it was initially presented on the web site.

The report refers only to the LTCCP named above. It does not provide an opinion on any other information which may have been hyperlinked to/from the LTCCP, including the adopted amendment to the LTCCP published by the District Council and which has not been incorporated with the content of the LTCCP to which this report relates. If readers of this report are concerned with the inherent risks arising from electronic data communication they should refer to the published hard copy of the LTCCP incorporating volumes 1,2 3 and 4 approved on 29 June 2006 (and as amended on 28 June 2007) and the related audit report dated 29 June 2006 to confirm the information included in the LTCCP presented on this web site.

The preparation and dissemination of the LTCCP is governed by New Zealand legislation.