AUDITOR GENERAL
VICTORIA

AUDITOR-GENERAL'S REPORT

To the responsible Ministers and the Members of the Victorian Tertiary Admissions Centre

Matters relating to the electronic presentation of the Audited Financial Report
This audit report relates to the financial report of Victorian Tertiary Admissions Centre for the financial year ended 30 June 2000 included on the Victorian Tertiary Admissions Centre’s web site. The Members of the Centre are responsible for the integrity of the Victorian Tertiary Admissions Centre’s web site. I have not been engaged to report on the integrity of the Victorian Tertiary Admissions Centre’s web site. The audit report refers only to the statements named below. It does not provide an opinion on any other information which may have been hyperlinked to or from these statements. If users of this report are concerned with the inherent risks arising from electronic data communications they are advised to refer to the hard copy of the audited financial report to confirm the information included in the audited financial report presented on this web site.

Audit Scope
The accompanying financial report of the Victorian Tertiary Admissions Centre for the financial year ended 30 June 2000 comprising a balance sheet, revenue and expense statement, statement of cash flows and notes to the financial statements, has been audited. The Members of the Centre are responsible for the preparation and presentation of the financial report and the information it contains. An independent audit of the financial report has been carried out in order to express an opinion on it to the responsible Ministers and the Members of the Centre as required by the Audit Act 1994.

The audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial report is free of material misstatement. The audit procedures included an examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial report is presented fairly in accordance with Australian Accounting Standards and other mandatory professional reporting requirements so as to present a view which is consistent with my understanding of the Centre's financial position, the results of its operations and its cash flows.

The audit opinion expressed in this report has been formed on the above basis.

Audit Opinion
In my opinion, the financial report presents fairly the financial position of the Victorian Tertiary Admissions Centre as at 30 June 2000 and the results of its operations and its cash flows for the year ended on that date in accordance with Australian Accounting Standards and other mandatory professional reporting requirements.

MELBOURNE
30 November 2000

J.W. CAMERON
Auditor-General