

Audit Report

To the readers of Hawke's Bay Regional Council and Group's summary annual financial statements, performance information and the other requirements for the year ended 30 June 2009

We have audited the summary financial statements, performance information and the other requirements as set out in pages 1 to 2.

Unqualified Opinion

In our opinion:

- the summary financial statements, performance information and the other requirements represent, fairly and consistently, the information regarding the major matters dealt with in the annual report; and
- the information reported in the summary financial statements, performance information and the other requirements complies with FRS-43: Summary Financial Statements and is consistent with the full financial statements from which it is derived.

We expressed an unqualified audit opinion, in our report dated 23 September 2009, on:

- the full financial statements; and
- the performance information; and
- the Council and group's compliance with the other requirements of Schedule 10 of the Local Government Act 2002 that apply to the annual report.

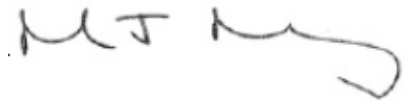
Basis of Opinion

Our audit was conducted in accordance with the Auditor-General's Auditing Standards, which incorporate the New Zealand Auditing Standards. Other

than in our capacity as auditor, we have no relationship with or interests in Hawke's Bay Regional Council or any of its subsidiaries.

Responsibilities of the Council and the Auditor

The Council is responsible for preparing the summary annual report and we are responsible for expressing an opinion on those summary financial statements, performance information and the other requirements. These responsibilities arise from the Local Government Act 2002.

A handwritten signature in black ink, appearing to read 'M J Maloney', written in a cursive style.

Mark Maloney, Audit New Zealand
On behalf of the Auditor-General
Palmerston North, New Zealand
8 October 2009

Matters Relating to the Electronic Presentation of the Summary Audited Financial Statements, Performance Information and the Other Requirements

This audit report relates to the summary financial statements, performance information and the other requirements of Hawke's Bay Regional Council and group for the year ended 30 June 2009 included on the Hawke's Bay Regional Council and group's website. The Hawke's Bay Regional Council and group's Council is responsible for the maintenance and integrity of the Hawke's Bay Regional Council and group's website. We have not been engaged to report on the integrity of the Hawke's Bay Regional Council and group's website. We accept no responsibility for any changes that may have occurred to the summary financial statements, performance information and the other requirements since they were initially presented on the website.

The audit report refers only to the summary financial statements, performance information and the other requirements named above. It does not provide an opinion on any other information which may have been hyperlinked to or from the summary financial statements, performance information and the other requirements. 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 audited summary financial statements, performance information and the other requirements as well as the related audit report dated 8 October 2009 to confirm the information included in the audited summary financial statements, performance information and the other requirements presented on this website.

Legislation in New Zealand governing the preparation and dissemination of financial information may differ from legislation in other jurisdictions.