Independent review of Civil Aviation Authority’s implementation of the
Office of the Auditor-General’s recommendations – 3rd Report
for the January to March 2011 quarter

The Civil Aviation Authority’s (CAA’s) Implementation of the Office of the Auditor-General’s
(OAG’s) Status report for the January to March 2011 quarter includes a report about the
corrective actions CAA is taking in response to the OAG’s recommendations in their
performance audit report – The Civil Aviation Authority’s progress with improving certification
and surveillance.

Our review was limited to the OAG’s Recommendations: Detailed Status of Corrective Actions
(pages C-1 to C-23) Annex C of the status report.

The purpose of our review was to confirm the reasonableness of the detailed status of
corrective actions reported against the OAG’s recommendations, based on the work that the
CAA has undertaken during the January to March 2011 quarter.

A summary of the work that we performed and our conclusion based on that work is set out
below.

Summary of work performed
The scope of our review included:

• enquiries with the Chief Operating Officer and CAA staff about the progress in
  addressing the OAG recommendations;

• sighting sufficient and appropriate supporting documentation to be satisfied that:
  o the work that CAA noted in the Status Report is an accurate reflection of the
    work completed by the CAA; and
  o the internal audit assessment and comment is a fair reflection of the CAA’s
    progress and the current status of their corrective actions.

We performed this engagement in accordance with the New Zealand Institute of Chartered
Accountants International Standard on Assurance Engagement (New Zealand) 3000 Assurance
Engagements Other Than Audits or Reviews of Historical Financial Information.

Our Conclusion

Based on the work that we have undertaken nothing has come to our attention that causes us to
believe that the detailed status of corrective actions information on pages C-1 to C-23 of the
CAA’s Implementation of OAG recommendations – status report is not a fair and reasonable
representation of the progress made by CAA during the January to March 2011 quarter.
Our review was limited primarily to enquiries of CAA's personnel and examination of documents and provides less assurance that an audit. We have not performed an audit, and accordingly, we do not express an audit opinion.

John O'Connell
Director, Audit New Zealand
On behalf of the Auditor-General
Wellington, New Zealand
5 May 2011