Independent review report

To the readers of Civil Aviation Authority’s Implementation of
the Office of the Auditor-General’s recommendations – 5th Status Report
for the July to September 2011 quarter

The Civil Aviation Authority (CAA) is required to report quarterly on the status of corrective actions it is taking as a result of the Auditor-General’s recommendations in a performance audit report published in June 2010. We carry out an independent review on those quarterly status reports.

The purpose of our review was to confirm the reasonableness of the detailed status of corrective actions against the Office of the Auditor-General’s recommendations that the Civil Aviation Authority (CAA) has reported in the CAA’s Implementation of OAG Recommendations 5th Status Report. The status of corrective actions is based on the work that the CAA has undertaken during the July to September 2011 quarter.

A summary of the work that we performed and our conclusion based on that work, as well as an explanation of our independence, is set out below.

Summary of work performed

The scope of our review included:

- enquiries with CAA staff about the progress in addressing the OAG recommendations; and

- sighting sufficient and appropriate supporting documentation to determine the reasonableness of:
  - the comments in the 5th Status Report about the work completed by the CAA; and
  - the internal audit assessment about the CAA’s progress and the current status of its corrective action.

We performed this engagement in accordance with the New Zealand Institute of Chartered Accountants International Standard on Assurance Engagements (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 representations made by CAA in the 5th Status Report are not reasonable.

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.
Our Independence

When carrying out the review, we followed the independence requirements of the Auditor-General, which incorporate the independence requirements of the New Zealand Institute of Chartered Accountants.

We audit the financial statements and statement of service performance of the CAA. Other than this review engagement and the audit of the CAA’s financial statements and statement of service performance, we have no relationship with or interests in the CAA.

John O’Connell
Director, Audit New Zealand
On behalf of the Auditor-General
Wellington, New Zealand
3 November 2011