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ref: D1232665/1610

Ms Heather Gray
Chief Executive
Health Education and Training Institute
Locked Bag 5022
GLADESVILLE NSW 1675

12 October 2012

Dear Ms Gray

STATUTORY AUDIT REPORT

for the period 2 April 2012 to 30 June 2012

Health Education and Training Institute

I have audited the financial statements of the Health Education and Training Institute (the Institute) as required by the *Public Finance and Audit Act 1983* (the Act). This Statutory Audit Report outlines the results of my audit for the period 2 April 2012 to 30 June 2012, and details the matters I found during my audit that are relevant to you in your role as one of those charged with the governance of the Institute. The Act requires that I send this report to the Institute, the Minister and the Treasurer.

This report is not the Independent Auditor's Report, in which I express my opinion on the Institute's financial statements. I have enclosed the Independent Auditor's Report, together with the Institute's financial statements.

My audit is designed to obtain reasonable assurance about whether the financial statements are free from material misstatement. My audit is not designed to identify all matters that may be of governance interest to you. Accordingly, there may be other matters of governance interest that did not come to my attention during my audit.

My audit is continuous and I may therefore identify further significant matters. If this occurs, I will write to you immediately.

Audit Result

I expressed an unmodified opinion on the Institute's financial statements and I have not identified any significant matters.

Misstatements in the Financial Statements

The financial statements contained misstatements which are listed in the attached appendix.

Compliance with Legislative Requirements

My audit procedures are targeted specifically towards forming an opinion on the Institute's financial statements. This includes testing whether the Institute has complied with legislative requirements that may materially impact on the financial statements. The results of the audit are reported in this context. My testing did not identify any instances of non-compliance.

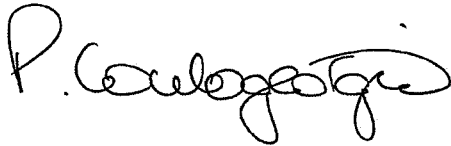
Auditor-General's Report to Parliament

As I have not identified any significant matters, commentary on the Institute's financial operations will not appear in the Auditor-General's Report to Parliament. Appendix 1 to that Report will advise the audit result.

Acknowledgment

I thank the Institute's staff for their courtesy and assistance.

Yours sincerely

A handwritten signature in black ink, appearing to read 'P. Coulogeorgiou', written in a cursive style.

Peter Coulogeorgiou
Director, Financial Audit Services