

**INDEPENDENT AUDIT REPORT
TO THE WESTERN AUSTRALIAN INDEPENDENT RAIL ACCESS REGULATOR
WESTERN AUSTRALIAN GOVERNMENT RAILWAYS COMMISSION**

Level 40
BankWest Tower
108 St George's Terrace
Perth 6000
Western Australia

GPO Box W2106
PERTH WA 6846

Telephone: (08) 9320 2888
Facsimile: (08) 9320 2999
Email: hcpinfo@hallchadwick.com.au
www.hallchadwick.com.au

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SCOPE

I have conducted tests in accordance with Australian Auditing Standards as necessary to provide reasonable assurance as to whether The Western Australian Government Railways Commission has in all material respects:

- a) Complied with the relevant requirements of the following provisions (to the extent applicable) of the Railways (Access) Code 2000:

Sections 7, 9, 12, 48 and Schedule 2(a) and (b)

- b) Complied with the relevant requirements of Part 4 Division 3 (to the extent applicable) of the Railways (Access) Act 1998

for the year ended 30 June 2003.

My procedures included examination, on a test basis, of evidence supporting compliance with those requirements of the Railways (Access) Code 2000 and Railways (Access) Act 1998. These tests have not been performed continuously throughout the period, were not designed to detect all instances of non-compliance and have not covered any other provisions of the Railways (Access) Code 2000 and Railways (Access) Act 1998, apart from those specified. The Commission is responsible for complying with the Railways (Access) Code 2000 and Railways (Access) Act 1998.

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

AUDIT OPINION

In my opinion, the Commission has complied in all material respects with the requirements of the Railways (Access) Code 2000 and Railways (Access) Act 1998 as specified above for the year ended 30 June 2003.



HALL CHADWICK



MICHAEL HILLGROVE
Partner

Dated this 28th day of August 2003

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