

## Auditor details

Miss  Ms  Mrs  Mr  Dr  Auditor Number 164640

Surname Saxon Given Name(s) Grant Francis

Address  
Street 1 Margaret Street

Suburb Sydney State NSW Postcode 2 0 0 0

## Return details

Lodging entity Automotive Food Metals Engineering Printing & Kindred Industries Union

Type of return Associated Entity Return

Return period 17/04/2018 - 30/06/2018

## Declaration & Acknowledgement

I declare that:

- I am a registered company auditor under the *Corporations Act 2001*.
- I was given full and free access at all reasonable times to the accounts and documents of the agent responsible for giving the return or claim and of the relevant entity, candidate or group relating directly or indirectly to a matter required to be disclosed in the return or claim.
- I have examined the accounts and documents referred to in the previous paragraph that I considered material for giving the certificate;
- I have received all the information and explanations I have asked for in relation to any matter required to be stated in the certificate, subject to the following qualifications:

N/A

- Within the last 10 years, I have not been a member of a registered political party.
- I have no reason to think any statement in this declaration is not correct.

I acknowledge that:

- If, in carrying out an audit to prepare this certificate, I have become aware of a matter that is reasonably likely to constitute a contravention of Part 13A by a relevant entity, candidate or group, I must, within 7 days after becoming aware of the matter, give the Electoral Commissioner written notice of the matter (section 130ZW).
- Knowingly providing false or misleading information in a material particular is an offence (section 130ZZE(3)).

Signature



Date

24/07/2018

**Enquiries and lodgement to:**

Funding, Disclosure and Registration Branch  
Electoral Commission South Australia  
GPO BOX 646  
Adelaide SA 5001

Telephone: 08 7424 7400  
Fax: 08 7424 7444  
Email: [ecsa.fad@sa.gov.au](mailto:ecsa.fad@sa.gov.au)



## **ASSURANCE PRACTITIONER REPORT ON REASONABLE ASSURANCE ENGAGEMENT RELATING TO THE ASSOCIATED ENTITY RETURN**

To the Members of the Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union SA Branch

### **Opinion**

We have undertaken a reasonable assurance engagement as to whether the associated entity returns of the Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union SA Branch (the Returns) for the period covering 17 April 2018 to 30 June 2018 are prepared, in all material respects, in accordance with section 130ZO of the Electoral Act 1985 and regulation 23A of the Electoral Regulations 2009.

In our opinion, the Returns have been prepared, in all material respects, in accordance with section 130ZO of the Electoral Act 1985 and regulation 23A of the Electoral Regulations 2009.

### **Basis for opinion**

We conducted our engagement in accordance with the Australian Standard on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Responsibilities of Management and Those Charged with Governance for the Return**

Management is responsible for the preparation of the Returns in accordance with the requirements of section 130ZO of the Electoral Act 1985 and regulation 23A of the Electoral Regulations 2009, and for such internal control as management determines is necessary to enable the preparation of the Returns that are free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union's reporting process.

### **Our independence and quality control**

We have complied with the independence and other relevant ethical requirements relating to assurance engagements, and apply Auditing Standard ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements* in undertaking this assurance engagement.

### **Assurance practitioner's responsibilities**

Our objectives are to obtain reasonable assurance about whether the Returns as a whole are free from material misstatement, whether due to fraud or error, and to issue an assurance practitioner's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that a reasonable assurance engagement conducted in accordance with ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are



considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Returns.

As part of an assurance engagement in accordance with ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, we exercise professional judgement and maintain professional scepticism throughout the engagement.

**Inherent limitations**

Because of the inherent limitations of an assurance engagement, together with the internal control structure it is possible that fraud, error, or non-compliance with compliance requirements may occur and not be detected.

**Restricted use**

This report has been prepared for use by the Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union SA Branch for the purpose of fulfilling their reporting obligations under section 130ZO of the Electoral Act 1985 and regulation 23A of the Electoral Regulations 2009. We disclaim any assumption of responsibility for any reliance on this report to any person other than the Automotive, Food, Metals, Engineering, Printing and Kindred Industries Union SA Branch, or for any other purpose other than that for which it was prepared.

**BDO East Coast Partnership**

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

**Grant Saxon**  
**Partner**

Sydney, 24 July 2018