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Independent Auditor's Report to the Electoral Commission of South Australia regarding Greenpeace Australia Pacific Capped Expenditure Period Return

Opinion

We have audited the Capped Expenditure Period Return ("the Return") of Greenpeace Australia Pacific ("Greenpeace") for the period 1 July 2017 to 16 April 2018.

In our opinion, in all material respects, in accordance with the requirements of Section 130ZV (3) of the Electoral Act SA 1985, in respect of our Audit of the Return:

- a) We were given full and free access at all reasonable times to the accounts and documents of the agent responsible for giving the return of Greenpeace Australia Pacific relating directly or indirectly to a matter required to be disclosed in the return; and
- b) We examined the accounts and documents referred to in paragraph (a) that we as auditor considered material for giving the certificate; and
- c) We received all the information and explanations we as the auditor asked for in relation to any matter required to be stated in this certificate; and
- d) We have no reason to think any statement in the declaration of Greenpeace Australia Pacific regarding the Return is not correct.

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Return section of our report. We are independent of the registered entity in accordance with the auditor independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the "Code") that are relevant to our audit of the Return in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

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Directors' and Management's Responsibility for the Return

The directors, management and the Agent of Greenpeace Australia Pacific are responsible for the preparation and fair presentation of the Return in accordance with the requirements of the Electoral Funding Act 1985. This responsibility includes determining the basis of accounting for the preparation of the Return and such internal controls as they determine are necessary to enable the preparation of the Return to be free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Return

Our objectives are to obtain reasonable assurance about whether the Return as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards 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 Return.


As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Return, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the registered entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the Return, including the disclosures, and whether the Return represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



GRANT THORNTON AUDIT PTY LTD
Chartered Accountants



James Winter
Partner – Audit & Assurance
Sydney, 5 October 2018