



## **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 1 January 2018 to 28 February 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**



**Grant Saxon**  
**Partner**

Sydney, 7 March 2018