



INDEPENDENT AUDITOR'S REVIEW REPORT

To the Board of the Media, Entertainment & Arts Alliance

Report on the SA Associated Entities Return

We have reviewed the attached SA Associated Entities Return for the period 1 July 2017 to 31 December 2017 (the Return).

The Return has been prepared for the entity to meet its responsibilities under section 130ZO of the Electoral Act 1985 and Regulation 23A of the Electoral Regulations Act 2009.

The Board's Responsibility for the Return

The Board is responsible for the preparation of the Return and has determined that the basis of preparation, as described in note 1 to the Return, used is appropriate to the needs of the Electoral Commission of South Australia. This responsibility includes establishing and maintaining internal control relevant to the preparation of the Return that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express a conclusion on the Return based on our review. We have conducted our review in accordance with Standard on Review Engagements ASRE 2405 *Review of Historical Financial Information Other than a Financial Report* in order to state whether, on the basis of the procedures described, anything has come to our attention that causes us to believe that the Return is not prepared, in all material respects, in accordance with the basis of preparation used. No opinion is expressed as to whether the basis of preparation used is appropriate to the needs of the Electoral Commission of South Australia. ASRE 2405 requires us to comply with the requirements of the applicable code of professional conduct of a professional accounting body.

A review consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Basis for Qualified Conclusion

The return states that the value of donations received by, or on behalf of the entity during the period was nil, and the total amount outstanding, as at the end of the period, of all debts incurred by or on behalf of the entity was nil. The entity has established certain controls over the recording of donations and debts incurred by or on behalf of the entity. However it is impracticable to establish controls over the recording of all donations or debts incurred by or on behalf of the entity. Accordingly as the evidence available to me regarding donations and debts incurred by or on behalf of the entity was limited, my review procedures with respect to the donations and debts incurred by or on behalf of the entity had to be restricted to those amounts in the financial records. I am therefore unable to express an opinion as to whether the Return is complete.



Qualified Conclusion

Except for the adjustments, if any, to the Return that we might have become aware of had it not been for the situation described in the preceding paragraph, based on our review, which is not an audit, nothing has come to our attention that causes us to believe that the SA Associated Entities Return for the period 1 July 2017 to 31 December 2017 is not prepared, in all material respects, in accordance with the basis of preparation used as per note 1 to the Return.

Auditors Independence Declaration

Within the last 10 years, I have not been a member of a registered political party.

I acknowledge that:

- If, in carrying out my review of the Return, 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)).

Yours faithfully,

KPMG

KPMG

Jonathan Rudman

Director

Sydney

12 February 2017

Associated Entity Return

Associated entity details

Financial Controller*

Susan Clarkson

Associated Entity*

Media Entertainment & Arts Alliance

Associated Registered Political Parties*

Australian Labor Party (South Australian Branch)	X
	X

Reporting Period

Reporting period *

01/07/2017 - 31/12/2017

Return period commences

01/07/2017

Return period concludes

31/12/2017

Receipts

Gift



Donor's Name* ?

#N/A

Street* 

Postcode*

Amount* 

Description of Gift Received

Suburb/Town*

State*

Please select 

Date Received *

dd/mm/yyyy

Select if received from the following (skip if not applicable): Association Trust Body Corporate

Association, Trust or Body Corporate Prescribed Particulars

Loan



Lender's Name* 

#N/A 

Street* 

Postcode*

Amount* 

Description of Loan Received

Notes to the SA Associated Entities Return (the Return) for the period 1 July 2017 to 31 December 2017

1. Basis of Preparation

The Return has been prepared in accordance with section 130ZO of the Electoral Act 1985 and Regulation 23A of the Electoral Regulations Act 2009.

Donations are recorded when received and loans when incurred.

The Return has been prepared on the basis of historical cost.

