



# Independent Auditor's Review Report

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To the Directors of Media, Entertainment & Arts Alliance

## Report on the SA Associated Entities Return

We have reviewed the attached SA Associated Entities Return for the period 17 April 2018 to 30 June 2018 (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.

## Responsibilities of the Directors 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 for the review of the Return

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 amounts received by, or on behalf of the entity during the period was nil. The entity has established certain controls over the recording of amounts received by or on behalf of the entity. However it is impracticable to establish controls over the recording of all amounts received by or on behalf of the entity.

Accordingly as the evidence available to me regarding the amounts received by or on behalf of the entity was limited, my review procedures with respect to the amounts received 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 17 April 2018 to 30 June 2018 is not prepared, in all material respects, in accordance with the basis of preparation used as per note 1 to the Return.

### **Emphasis of matter – basis of preparation and restriction on use and distribution**

We draw attention to the receipts information included in the SA Associated Entities Return.

The SA Associated Entities Return has been prepared by the Directors for the Entity to meet its reporting requirements under section 130ZO of the Electoral Act 1985 and Regulation 23A of the Electoral Regulations Act 2009. As a result, the SA Associated Entities Return and this Auditor's Report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Our report is intended solely for the Directors of the Entity and Electoral Commission SA and should not be used by or distributed to parties other than the Directors of the Entity and Electoral Commission SA. We disclaim any assumption of responsibility for any reliance on our report, or on the SA Associated Entities Return to which it relates, to any person other than the Directors of the Entity and Electoral Commission SA.



## 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

Jonathan Rudman  
Partner



## Note 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.