

Audit Certificate

(Political Party & Candidate Capped Expenditure)

Auditor details

Miss Ms Mrs Mr Dr Auditor Number

Surname Given Name(s)

Address
Street

Suburb State Postcode

Return details

Return period

This audit certificate relates to the Capped Expenditure Period Returns lodged by:

Name of party

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:

- 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

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

AUSTRALIAN GREENS (SOUTH AUSTRALIA) INCORPORATED
ABN 94 377 422 037

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF AUSTRALIAN GREENS (SOUTH AUSTRALIA) INCORPORATED
AND TO THE FUNDING, DISCLOSURE AND REGISTRATION BRANCH OF ELECTORAL COMMISSION
SOUTH AUSTRALIA

FOR THE 2019 CHELTENHAM AND ENFIELD BY-ELECTIONS
PERIOD FROM 2 JANUARY 2019 TO 11 MARCH 2019

Opinion

We have audited the accompanying capped expenditure period return of Australian Greens (South Australia) Incorporated in respect of the 2019 Cheltenham and Enfield by-elections for the period from 2 January 2019 to 11 March 2019.

In our opinion, the accompanying capped expenditure period return presents fairly, in all material respects, the political expenditure for the by-elections period in accordance with the Part 13A of the *Electoral Act 1985*.

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 capped expenditure period return* section of our report. We are independent of the Association in accordance with the auditor independence requirements and the ethical 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 capped expenditure period 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.

Emphasis of matter – payments of political expenditure

We note that during the period of the audit, Australian Greens (South Australia) Incorporated has paid political expenditure from its operating account which is a breach of section 130N of the *Electoral Act 1985*. Our opinion is not modified in respect of this matter because, in our opinion, it is being appropriately addressed by the registered political party.

State Council's responsibility for the capped expenditure period return

The State Council of the Association is responsible for the preparation and fair presentation of the capped expenditure period return in accordance with the reporting requirements of Part 13A of the *Electoral Act 1985* and for such internal control as the State Council determine is necessary to enable the preparation of a capped expenditure period return that is free from material misstatement, whether due to fraud or error.

The State Council is responsible for overseeing the Association's financial reporting process.

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Auditor's responsibilities for the audit of the capped expenditure period return

Our objectives are to obtain reasonable assurance about whether the capped expenditure period 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 the 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 this capped expenditure period return.

A further description of our responsibilities for the audit of the capped expenditure period return is located at *The Auditing and Assurance Standards Board* and the website address is <http://www.auasb.gov.au/Home.aspx>

We communicate with the State Council 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.



StewartBrown
Chartered Accountants



S.J. Hutcheon
Partner

10 April 2019