

INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF  
QUEENSLAND AFGHAN COMMUNITY ASSOCIATION INCORPORATED

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### Report on the Financial Report

We have audited the accompanying financial report, being a special purpose financial report, of Queensland Afghan Community Association Incorporated, which comprises the Balance Sheet as at 30 June 2019 and the Income Statement for the year ended 30 June 2019.

### The Responsibility of Those Charged with Governance for the Financial Report

The Committee of the association is responsible for the preparation and fair presentation of the financial report and have determined that the accounting policies are appropriate to meet the financial reporting requirements of the constitution and are appropriate to meet the needs of the members. The committee's responsibility also includes designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

### Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. No opinion is expressed as to whether the accounting policies used are appropriate to meet the needs of the members. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error.

In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the financial report 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 association's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by The Committee, as well as evaluating the overall presentation of the financial report.

The financial report has been prepared for distribution to members for the purpose of fulfilling the Committee's financial reporting under the association's constitution. We disclaim any assumption of responsibility for any

reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

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

#### **Independence**

In conducting our audit, we have complied with the independence requirements of the Australian professional ethical pronouncements.

#### **Qualification**

As is common for organisations of this type, it is not practicable for Queensland Afghan Community Association Incorporated to maintain an effective system of internal control over collections, donations and other fundraising activities until their initial entry in the accounting records. Accordingly, our audit in relation to this type of income was limited to amounts recorded.

#### **Qualified Audit Opinion**

In our opinion, except for the effects on the financial report of such adjustments, if any, as might have been determined necessary had the limitation discussed in the qualification paragraph not existed, the financial report presents fairly in all material respects, the financial position of Queensland Afghan Community Association Incorporated as at 30 June 2019 and the results of its financial performance for the period then ended.



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Greg Jewell CA MTAX BCompt (Hons)  
Principal