



Charitable Collections Act (1946) [Section 15]

Auditor's Certification Statement

To: The Charitable Collections Advisory Committee

Licence Holder: _____

Financial Year (Ended): _____

Scope

I/We have audited the financial report of the licence holder for the financial year. The licence holder is responsible for the financial report. I/We have conducted an independent audit of the financial report in order to express an opinion on it to the Charitable Collections Advisory Committee.

My/Our audit has been conducted in accordance with the *Charitable Collections Act (1946)* ("the Act") and the *Charitable Collections Regulations (1947)* ("the Regulations"), and with Australian Auditing Standards, to provide reasonable assurance that the financial report is free of material misstatement. My/Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly in accordance with Accounting Standards and other mandatory professional reporting requirements, and with the Act and the Regulations, so as to present a view which is consistent with my/our understanding of the licence holder's financial position, the results of its operations and its cash flows.

The audit opinion expressed in this report has been formed on the above basis.

This Statement should be read in conjunction with my/our independent audit report dated / /20 , issued in respect of the financial accounts for the financial year above.

Qualification

The licence holder has determined that it is not practicable to establish control over monies received from the source(s) of voluntary revenue listed at 'Appendix A' prior to entry into its financial records. Accordingly, as the evidence available to me/us regarding revenue from this source was limited, my/our audit procedures with respect to monies received from the source(s) of voluntary revenue listed at 'Appendix A' had to be restricted to the amounts recorded in the financial records. I am/We are therefore unable to express an opinion whether the source(s) of voluntary revenue the licence holder obtained are complete.



Qualified Audit Opinion

In my/our opinion, except for the effects on the financial report of such adjustments, if any, as might have been required had the limitation on my/our audit procedures referred to in the qualification paragraph not existed, the financial report presents fairly in accordance with applicable Accounting Standards and other mandatory professional reporting requirements, and with the Act and the Regulations, the financial position of the licence holder as at the end of the financial year and the results of its operations and its cash flows for the financial year.

Based on my/our audit, I/We have not become aware of any matter that makes me/us believe that the licence holder has not complied with the obligations imposed by the Act and the Regulations including the significant control requirements referred to in 'Appendix B'.

Signed _____

Dated _____

Name of Auditor/Audit Firm _____

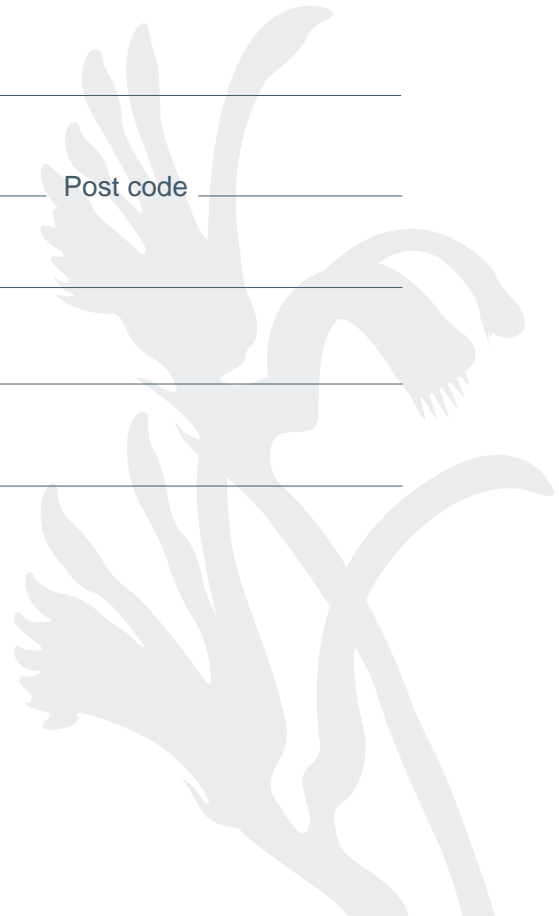
Relevant Professional
Qualification or body _____

Address and contact
details [auditor] _____

Post code _____

Telephone _____

Facsimile _____





'APPENDIX B'

Significant Control Requirements

The financial management and fundraising activities of the licence holder should be conducted in accordance with, but not limited to, the following provisions of the Regulations:

Financial Management

- Monies received should be banked within seven (7) days of receipt in accordance with regulation 11(a);
- An asset register should be maintained in accordance with regulation 11(c);
- Every bank account should be operated by two (2) officers of the organisation in accordance with regulation 11(d);
- Investments should be in accordance with regulation 16 of *the Charitable Collections Amendment Regulations (1998)*.

Fundraising

- Monies received from collectors and fundraisers should be paid to the licence holder within fourteen (14) days of receipt in accordance with regulation 11(b) of the Regulations;
- Receipts should be completed for all monies received;
- The Income and Expenditure Statement should be sufficiently detailed to enable identification of all charitable collections received and the manner in which the collections have been dealt with;
- Fundraising expenses (i.e. salaries, wages, commissions and any professional fundraising fees) should be disclosed separately in the accounts;
- The licence holder should be collecting monies and goods, and should be disbursing those monies and goods, in accordance with the organisation's objectives.