



ABN 48 609 882 288

*Mr Bruce Donald*  
*2020 Global Pty Ltd*  
*PO Box 1345*  
*WEST PERTH WA 6872*

11 October 2021

Dear Mr Donald

**Aged and Community Services WA Incorporated (ACSWA)**

This representation letter is provided in connection with your audit of the financial report of ACSWA for the year ended 30 June 2021, for the purpose of your expressing an opinion as to whether the financial report is, in all material respects, presented fairly in accordance with Australian Accounting Standards as presented in the financial report (including the Australian Accounting Interpretations) and, the ACSWA Constitution.

We acknowledge our responsibility for ensuring that the financial report is in accordance with Australian Accounting Standards as presented in the financial report (including Australian Accounting Interpretations) the ACSWA Constitution and, the Associations Incorporations Act 2015 and confirm that the financial report is free of material misstatements, including omissions.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

1. We have made available to you:
  - a. all financial records and related data, other information, explanations and assistance necessary for the conduct of the audit; and
  - b. minutes of all meetings of Board.
2. There:
  - a. has been no fraud, error or non-compliance with laws and regulations involving management or employees who have a significant role in internal control;
  - b. has been no fraud, error or non-compliance with laws and regulations that could have a material effect on the financial report; and
  - c. have been no communications from regulatory agencies concerning non-compliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial report.



3. We acknowledge our responsibility for the design and implementation of internal control to prevent and detect error. We have established and maintained adequate internal control to facilitate the preparation of a reliable financial report, and adequate financial records have been maintained. There are no material transactions that have not been properly recorded in the accounting records underlying the financial report.
4. We have no plans or intentions that may materially affect the carrying values, or classification, of assets and liabilities.
5. We have considered the requirements of AASB 136 Impairment of Assets when assessing the impairment of assets and in ensuring that no assets are stated in excess of their recoverable amount.
6. The following have been properly recorded and/or disclosed in the financial report:
  - a. related party transactions and related amounts receivable or payable, including sales, purchases, loans, transfers, leasing arrangements and guarantees (written or oral);
  - b. arrangements involving restrictions on cash balances, compensating balances and line-of-credit or similar arrangements;
  - c. agreements to repurchase assets previously sold;
  - d. material liabilities or contingent liabilities or assets including those arising under derivative financial instruments;
  - e. unasserted claims or assessments that our lawyer has advised us are probable of assertion; and
  - f. losses arising from the fulfilment of, or an inability to fulfil, any sale commitments or as a result of purchase commitments for inventory quantities in excess of normal requirements or at prices in excess of prevailing market prices.
7. There are no violations or possible violations of laws or regulations whose effects should be considered for disclosure in the financial report or as a basis for recording an expense.
8. The entity has satisfactory title to all assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral. Allowance for depreciation has been adjusted for all important items of property, plant and equipment that have been abandoned or are otherwise unusable.



9. Despite the transfer of assets on 1 July 2017 and cash on 17 July 2017 to Aged and Community Services Australia (ACSA) as part of the Transition Implementation Deed, the Directors believe that ACSWA continues to be a going concern and can pay its debts as and when they fall due. The Board believes that the assets excluded from the transfer to ACSWA are carried at their fair value being their value in use as at balance date. These excluded assets will ultimately transfer to ACSA upon the deregistration and winding up of ACSWA. At the date of signing this letter, the timeline for the deregistration of ACSWA (as required in the Transition Implementation Deed Clause 9) has not been determined. The Board believe that it is appropriate that no adjustment has been made to the value of assets retained by ACSWA to reflect this uncertainty.
10. The entity has complied with all aspects of contractual agreements that would have a material effect on the financial report in the event of non-compliance.
11. There were no material commitments for construction or acquisition of property, plant and equipment or to acquire other non-current assets, such as investments or intangibles, other than those disclosed in the financial report.

#### **Environmental Matters**

12. There are no violations or possible violation of laws or regulations where effects should be considered for disclosure in the financial report or as a basis for recording an expense.

#### **Audit Adjustments**

13. We confirm that there are no uncorrected misstatement that was been noted during your audit.
14. We understand that your examination was made in accordance with Australian Auditing Standards and was, therefore, designed primarily for the purpose of expressing an opinion on the financial report of the entity taken as a whole, and that your tests of the financial records and other auditing procedures were limited to those which you considered necessary for that purpose.

For and on behalf of the Board of Directors (Committee of Management) of

ACSWA Incorporated

Shane Yensch, Treasurer