

## **INDEPENDENT AUDITOR'S REPORT**

### ***To the members of the Conservation Council ACT Region Incorporated***

I have audited the accompanying financial statements of the Conservation Council ACT Region Incorporated for the year ended 30 June 2018, which comprise: Statement of Comprehensive Income; Statement of Financial Position; and Notes to and forming part of the Financial Statements, comprising a Summary of Significant Accounting Policies and other explanatory information.

#### ***Board's Responsibility for the Financial Statements***

The Board is responsible for the preparation and fair presentation of the financial statements that give a true and fair view in accordance with the Australian Accounting Standards, and for such internal control as is necessary to enable the preparation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

#### ***Auditor's Responsibility***

My responsibility is to express an opinion on the financial statements based on my audit. I have conducted my audit in accordance with the Australian Auditing Standards. These auditing standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the association's preparation and fair presentation of the financial statements. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the Board, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

#### ***Basis of Accounting***

The special purpose financial statements have been prepared for the use of the members of the association and may not be suitable for any other purposes.

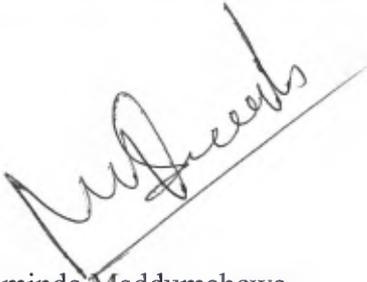
**Saminda Maddumahewa**

CPA Australia

24 Bronhill Street Moncrieff

***Opinion***

In my opinion, the financial statements presents fairly, in all material respects the financial position of the Conservation Council ACT Region Incorporated as at 30 June 2018 and its financial performance for the year then ended.

A handwritten signature in black ink, written over a diagonal line. The signature is cursive and appears to read 'Saminda Maddumahewa'.

Saminda Maddumahewa

CPA

13 November 2018

Canberra