



**AGREEMENT TO PROVIDE AUDITING SERVICES (HEAD AGREEMENT)**

*[Auditee Name]*

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# AUDIT ENGAGEMENT

## PARTIES

1. The Auditor-General of New South Wales, appointed pursuant to Part 3 of the *Public Finance and Audit Act 1983* (the 'Auditor-General').
2. 'Audit Service Provider' - [type full name of firm].

## AUDITEE

[Auditee/s Title/Name and Location].

## THE PARTIES AGREE

### 1 Interpretation

- 1.1 The Agreement to provide Auditing Services comprises:
  - a) The Audit Engagement.
  - b) The Standard Terms and Conditions, including the attached Schedules.
  - c) The agreed components of the tender proposal submitted by the 'Audit Service Provider'.
  - d) The request for tender [insert RFT name]

In the event of an inconsistency between the terms of, or expressions in, the Agreement to provide Auditing Services, the Standard Terms and Conditions will prevail.

### 2 Audit

- 2.1 The Auditor-General of New South Wales appoints the 'Audit Service Provider' to audit the 'Auditee'.
- 2.2 The period of the appointment is set out in the Standard Terms and Conditions, Schedule I.

### 3 Audit Service Provider

- 3.1 The Audit Service Provider is the firm as set out in the Standard Terms and Conditions, Schedule I.

### 4 Payment for auditing services

- 4.1 The payment for Auditing Services for the Initial Year is the total amount set out in the Standard Terms and Conditions, Schedule II. For subsequent years, the Fee is determined in accordance with clauses 17.3 to 17.5 in the Standard Terms and Conditions.

### 5 Insurance cover

- 5.1 The declaration of insurance cover, detailing indemnity, public liability and workers' compensation insurance is set out in the Standard Terms and Conditions, Schedule III.

This Agreement is made between:

The Auditor-General

) \_\_\_\_\_  
Level 15, 1 Margaret Street  
SYDNEY NSW 2000

Signed in the presence of:

Witness

) \_\_\_\_\_  
) \_\_\_\_\_  
) \_\_\_\_\_

Date

) \_\_\_\_\_

AND

Signed by the 'Audit Service Provider'

) \_\_\_\_\_  
) \_\_\_\_\_  
) \_\_\_\_\_

Signed in the presence of:

Witness

) \_\_\_\_\_  
) \_\_\_\_\_  
) \_\_\_\_\_

Date

) \_\_\_\_\_

# STANDARD TERMS AND CONDITIONS

## 6 Appointment and engagement of the Audit Service Provider

- 6.1 Appointment of an Audit Service Provider pursuant to:
- i) section 35(1) of the PFA Act in respect of an Auditee subject to the audit provisions of the *Public Finance and Audit Act 1983* (PFA Act); and
  - ii) section 422(2) of the *Local Government Act 1993* (LG Act) in respect of an Auditee subject to the audit provisions of the LG Act,
- is the sole prerogative of the Auditor–General, and such appointment may be revoked at any time by the Auditor–General, notwithstanding the terms of this Agreement. No compensation will be paid as a result of any revocation of appointment. Subject to such right of revocation, this Agreement may also be terminated by:
- a) either party during the period of engagement by giving 21 calendar days' notice in writing of the intention to terminate pursuant to clause 20.2; and
  - b) the Auditor–General pursuant to section 20 and other provisions in this Agreement.
- 6.2 The Audit Service Provider hereby accepts the appointment and agrees to undertake the Auditing Services on the terms and conditions contained in this Agreement.
- 6.3 It is agreed that the Audit Service Provider's Assistants are not 'employees' of the Auditor–General or the State of New South Wales for any purpose, including statutes regarding employment benefits, superannuation benefits, workers' compensation, or the PFA Act or LG Act, as applicable.
- 6.4 The Audit Service Provider shall appoint an Engagement Quality Control Review Partner upon consultation with, or if required to do so by, the Director, Financial Audit Services.
- 6.5 The Engagement Partner and Engagement Quality Control Review Partner, if appointed, named in the Standard Terms and Conditions Schedule I must conduct the audit for the Audit Service Provider. Where the Audit Service Provider wishes to replace or rotate the Engagement Partner or Engagement Quality Control Review Partner it must seek the prior written approval of the Auditor–General which approval must not be unreasonably withheld.
- 6.6 The Audit Service Provider accepts responsibility for ensuring that all the Audit Service Provider's Assistants are aware of the requirements of the secrecy provisions in section 38 of the PFA Act or section 425 of the LG Act, as applicable.

## 7 Audit Service Provider's duties

- 7.1 The Audit Service Provider shall provide the Auditing Services and carry out the Auditing Services with all reasonable skill and care.
- 7.2 The Audit Service Provider has discretion on how the Auditing Services will be performed but shall be bound by:
- a) standards, guidance statements, guidance notes and miscellaneous professional statements issued from time to time by the Australian Auditing and Assurance Standards Board;
  - b) ethical statements and codes of professional conduct of the Accounting Professional and Ethical Standards Board;
  - c) the PFA Act and any regulations thereunder;
  - d) where an Auditee is an entity or entities subject to the audit provisions of the LG Act, any regulations and any guidelines thereunder, including, without limitation, the 'Local Government Code of Accounting Practice and Financial Reporting' published by the NSW Office of Local Government;
  - e) any provisions specified in any other legislation applicable to the Auditing Services;

- f) requirements of the Audit Service Providers Manual issued by the Auditor-General as amended or updated from time to time and available at <https://www.audit.nsw.gov.au/audit-service-providers>; and
  - g) the Audit Office's Statement of Business Ethics available on the Audit Office website.
- 7.3 While carrying out the Auditing Services, the Audit Service Provider and the Audit Service Provider's Assistants shall comply with the provisions of the *Anti-Discrimination Act 1977*.
- 7.4 In addition to the matters set out in clause 7.2 of this Agreement, the Audit Service Provider shall comply with any directions specified for the Auditing Services by the Auditor-General provided such directions are not inconsistent with standards issued by the Australian Auditing and Assurance Standards Board.
- 7.5 The Audit Service Provider shall consult with the Director, Financial Audit Services to agree a plan for the completion of the Auditing Services. This includes developing a timetable setting out commencement and completion dates for the various stages of the audit, dates for submission of forms specified in the Audit Service Providers Manual and provision of working papers for review by the Director, Financial Audit Services and dates for submission of reports. The plan should be consistent with the proforma calendar of audit events in the Audit Service Providers Manual.
- 7.6 The Audit Service Provider shall ensure all deadlines are met so recommendations and reports are made to the Auditor-General within the timeframes agreed in the plan.
- 7.7 If the Audit Service Provider becomes aware of any matter that could change the scope or timing of the Auditing Services, the Audit Service Provider will promptly give written notice to the Auditor-General and provide particulars of such change and their effects.
- 7.8 The Director, Financial Audit Services must agree to any adjustments proposed by the Audit Service Provider before they become effective.
- 7.9 The Audit Service Provider undertakes with the Auditor-General that in the event that the Audit Service Provider becomes aware of, or has any uncertainty or doubt whatsoever about:
- a) a matter that is material (either quantitatively or qualitatively)
  - b) the treatment of items that are material either individually or in aggregate
  - c) the treatment of a material item that is not the preferred treatment of the Audit Service Provider
  - d) the sufficiency of audit scope where the total of corrected and uncorrected errors approaches or exceeds planning materiality
  - e) the treatment of ethical or independence issues and the appropriateness of safeguards applied
- the Audit Service Provider must immediately notify the Director, Financial Audit Services.
- 7.10 The Audit Service Provider shall cooperate at all times with the reasonable requests of the Auditor-General and the Director, Financial Audit Services.
- 7.11 The Audit Service Provider must:
- a) comply with all applicable laws and regulations including (but not limited to) complying with obligations (if any) under or arising pursuant to the *Privacy Act 1998* (Cth), *Privacy and Personal Information Protection Act 1998* (NSW) and *Health Records and Information Privacy Act 2002* (NSW) and other State legislation relating to privacy to the extent that such legislation is relevant to this Agreement and the performance of the Auditing Services;
  - b) comply with the Information Protection Principles in Part 2 of the *Privacy and Personal Information Protection Act 1998* (as if the Audit Service Provider were a "public sector agency" within the meaning of that Act) to the extent that those Information Protection Principles are not inconsistent with any legal obligations (if any) that the Audit Service Provider otherwise has under or arising pursuant to the *Privacy Act 1988* (Cth) or other

legislation relating to privacy to the extent such legislation is relevant to this Agreement;  
and

- c) not do anything that would cause the Auditor-General to breach its obligations under any such legislation.
- 7.12 The Audit Service Provider is bound by the secrecy provisions in:
- a) section 38 of the PFA Act where the Auditee is subject to the audit provisions of the PFA Act; and
  - b) section 425 of the LG Act where the Auditee is subject to the provisions of the LG Act.
- 7.13 The Audit Service Provider is bound by the offence provisions in:
- a) section 62 of the PFA Act; and
  - b) section 664 of the LG Act,
- and any other applicable legislation which provides that persons who contravene or fail to comply with any provision of the PFA Act or LG Act (as applicable) or the prescribed requirements of those Acts are guilty of an offence.
- 7.14 Without limiting what is required for an Audit Service Provider to comply with the provisions identified in clause 7.12 or 7.13, the Audit Service Provider must ensure that Audit Service Provider's Assistants do not communicate to any person any matter or thing that comes to the knowledge of the Audit Service Provider:
- a) in the exercise of any function under the PFA Act, where the Auditee is subject to the audit provisions of the PFA Act; or
  - b) in the exercise of any function under the LG Act, where the Auditee is subject to the audit provisions of the LG Act.
- 7.15 The Audit Service Provider may only use approved subcontractors for the provision of the Auditing Services.

## **8 Conflict of interest**

- 8.1 The Audit Service Provider warrants that, to the best of its knowledge, information and belief, as at the date of the Agreement, no Conflicts of Interest exists or is likely to arise in the performance of its obligations under the Agreement. If during the term of the Agreement a Conflict of Interest or the risk of a Conflict of Interest arises, the Audit Service Provider must notify the Auditor-General immediately in writing of that Conflict of Interest or risk of it.
- 8.2 Without limiting clause 8.1, the Audit Service Provider will take all reasonable measures to ensure its employees, agents and approved subcontractors (including service providers like 'valuers') do not, during the term of the Agreement, engage in any activity or obtain any interest which threatens independence or conflicts with providing the Auditing Services to the Auditor-General. Any such activity must be disclosed to the Auditor-General immediately.
- 8.3 Where the Auditor-General receives a notice of Conflict of Interest (or risk of Conflict of Interest) under clause 8.1 or a notice under clause 8.2, the Auditor-General may give the Audit Service Provider a notice to remedy the conflict. Failure to remedy will entitle the Auditor-General to terminate the Agreement immediately by written notice to the Audit Service Provider.
- 8.4 Under no circumstances shall the Audit Service Provider or the Audit Service Provider's Assistants engage in the provision of other services of any nature to an Auditee either during the Period of Appointment or for a further period of two years following the date of the last annual report in which the Audit Service Provider or the Audit Service Provider's Assistants were members of the audit team, without the prior written approval of the Auditor-General. This approval must not be unreasonably withheld, provided the Auditor-General is satisfied appropriate safeguards have been applied to maintain the independence of the audit team.

## **9 Auditor-General's duties**

- 9.1 The Auditor-General may assist the Audit Service Provider by making available to the Audit Service Provider such accounts, information, documentation, computer programs and printouts and like material as the Auditor-General may consider is necessary for the Audit Service Provider to carry out the Auditing Services.
- 9.2 To facilitate the Audit Service Provider's access to documents and records where the Auditee is an entity or entities subject to the audit provisions of the:
- a) PFA Act, the Auditor-General authorises the Audit Service Provider to exercise the rights and function conferred on the Auditor-General pursuant to section 36 and 37 of the PFA Act
  - b) LG Act, the Auditor-General authorises the Audit Service Provider to exercise the rights and functions conferred on the Auditor-General pursuant to sections 423 and 424 of the LG Act.
- 9.3 If the Auditor-General becomes aware of any matter that will change the scope or timing of the Auditing Services, the Auditor-General will give written notice to the Audit Service Provider and where practicable in the circumstances, provide particulars of such change and their effects.
- 9.4 The Auditor-General shall appoint a person to act as the Director, Financial Audit Services.

## **10 Auditing services**

- 10.1 The Auditing Services provided shall include an attest audit coverage which can be defined as:  
The audit work necessary to enable an opinion to be expressed as to whether the financial report is presented fairly in accordance with the requirements of:
- a) in the case of Auditees subject to the audit provisions of the PFA Act, the PFA Act;
  - b) in the case of Auditees subject to the audit provisions of the LG Act;
  - c) other applicable statutory requirements;
  - d) the Australian Accounting Standards (including Australian accounting interpretations); and
  - e) other mandatory professional reporting requirements forming part of the financial reporting framework.
- 10.2 For Auditees subject to the audit provisions of the LG Act, the Auditing Services shall include an attest audit coverage of:
- a) general purpose financial statements;
  - b) special purpose financial statements;
  - c) special schedule no.2 'Permissible Income Calculation';
  - d) applications for Payment of Pensioner Concession Subsidy; and
  - e) Part 1 – Chief Executive Officer's financial statement for the Roads to Recovery Program.
- 10.3 As a general rule, the Audit Service Provider is expected to attend audit and risk committee meetings held by the auditee throughout the year. This may be via physical presence at the meeting or through teleconference or video conference facilities.
- 10.4 In addition to the obligation in clause 10.3, for Auditees subject to the audit provisions of the LG Act, the Audit Service Provider must attend the council meeting where the audited financial statements, independent auditor's report and the report on the conduct of the audit are presented.
- 10.5 In addition to the attest audit coverage, the services provided should also include reasonable services which a professional Audit Service Provider would normally supply as part of an audit. These services include but are not limited to evaluating the effectiveness and efficiency of internal control and accounting systems, reviewing management procedures, providing



interpretations of relevant new or revised accounting standards, legislation, etc. The Auditing Services to be provided by the Audit Service Provider may include such other services as agreed to in writing between the Audit Service Provider and the Auditor-General.

10.6 In providing the Auditing Services, the Audit Service Provider shall:

- a) evaluate an Auditee's system of internal control, which includes considering: the control environment; the risk management framework; control activities; the quality and effectiveness of information and communications; and monitoring of activities
- b) test the design, implementation of relevant controls (including information technology controls) and where deemed appropriate the operating effectiveness of key internal controls implemented by an Auditee to manage its risks
- c) review the governance and practices of specific areas of focus each year, as determined by the Audit Office through its annual work plan e.g. project management, procurement practices, use of credit cards
- d) assess compliance with key legislation and central agency policy directives; and
- e) have regard to whether there has been;
  - i) any wastage of public resources, or
  - ii) any lack of probity or financial prudence in the management or application of public resources.

10.7 Where practicable, the Audit Service Provider shall implement innovative practices to achieve continuous improvements in the efficiency and effectiveness of each audit.

10.8 Notwithstanding clause 10.1, the Audit Service Provider shall provide to the Auditor-General:

- a) an Audit Service Provider representation letter recommending the form and content of the audit opinion to be expressed on the Auditee's financial report;
- b) a recommendation on the form and content of the 'Report on the Conduct of the Audit', where applicable, for the Auditee to be issued by the Director, Financial Audit Services in accordance with the LG Act;
- c) a recommendation on the form and content of the 'Statutory Audit Report', where applicable, for the Auditee to be issued by the Director, Financial Audit Services in accordance with the PFA Act:
  - i) the PFA Act in the case of Auditees subject to the audit provisions of the PFA Act; and
  - ii) the LG Act in the case of Auditees subject to the audit provisions of the LG Act;
- d) reporting material which will be used by the Auditor-General in the Auditor-General's Annual Report to Parliament or other reports issued by the Auditor-General in accordance with the PFA Act and the LG Act, as applicable. The Auditor-General may identify specific issues requiring comment for inclusion in such reports;
- e) a report on whether or not the Auditee has complied in all material respects with the PFA Act or LG Act (as applicable) and, where appropriate, the *Corporations Act 2001*. Such a report is to contain details of inconsistencies in the Annual Report of the Auditee in relation to the information contained in the audited financial reports;
- f) a schedule of the Auditee's corrected and uncorrected misstatements discovered during the course of the audit;
- g) a report on weaknesses in the Auditee's internal controls discovered during the course of the audit; and
- h) suggestions to improve the operations of the Auditee through the efficient and economic use of public resources.

## 11 General conditions

- 11.1 If requested by the Auditor-General or Director, Financial Audit Services, the Audit Service Provider and/or an Audit Service Provider's Assistant shall join with the Director, Financial Audit Services or a nominated representative in discussions with the Auditee.
- 11.2 The Audit Service Provider and the Audit Service Provider's Assistants are required to:
- a) adhere to the ethical pronouncements on independence issued by the Accounting Professional and Ethical Standards Board
  - b) complete a declaration of independence as set out in Schedule IV as at the date of this Agreement.
- 11.3 If any event has occurred or is likely to occur which might compromise the independence of the Audit Service Provider or the Audit Service Provider's Assistants in any matter the subject of the audit examination, the Audit Service Provider must immediately inform the Auditor-General in writing.
- 11.4 The Auditor-General reserves the right to engage other Audit Service Providers.
- 11.5 The engagement of the Audit Service Provider by the Auditor-General to undertake audit assignments does not and shall not be deemed to create any Audit Service Provider/client relationship between the Audit Service Provider and the Auditee. In all circumstances the Auditor-General remains the appointed Auditor.
- 11.6 If circumstances arise which require the services of a specialist or expert outside the field of the Audit Service Provider's expertise, the Audit Service Provider may, with the prior written approval of the Director, Financial Audit Services, engage the appropriate consultant. Any approval given by the Director, Financial Audit Services does not relieve the Audit Service Provider from its obligations under this Agreement.
- 11.7 Audit Service Providers performing audits on behalf of the Auditor-General will be subject to, and required to participate in, each of the following review programs:
- a) The PFA Act provides for a review of the Audit Office of New South Wales in respect of adherence to auditing practices and standards. Such review is conducted by a reviewer appointed by the Public Accounts Committee.
  - b) The Auditing Standards require the Audit Office of New South Wales to monitor the quality of its audits in respect of adherence to auditing practices and standards. The Audit Office of New South Wales' Quality Audit Review Committee (QARC) monitors the quality of its audits in accordance with the Audit Office of New South Wales' policy, which is published on the internet.
  - c) The Audit Office of New South Wales may request a peer review of aspects of its quality control system.
- 11.8 The Auditor-General may, by notice in writing to the Audit Service Provider, require the Audit Service Provider to provide (subject to the Audit Service Provider's compliance with clause 7.12):
- a) details of the Audit Service Provider's internal quality monitoring policy, and confirmation that the policy has been complied with during the Period of Appointment;
  - b) a summary of thematic findings from all internal and external quality monitoring reviews covering the Audit Service Provider during the Period of Appointment;
  - c) results of all internal quality monitoring reviews conducted over the audit of the Auditee during the Period of Appointment;
  - d) a summary of adverse findings from internal quality monitoring reviews conducted over any audit of the Engagement Partner during the Period of Appointment;
  - e) a summary of adverse findings from external quality monitoring reviews conducted over any audit of the Engagement Partner during the Period of Appointment; or

- f) details of all disciplinary actions taken by the Australian Securities & Investments Commission, CPA Australia or Chartered Accountants Australia and New Zealand against the Engagement Partner, Engagement Quality Control Review Partner, or Audit Service Provider's Assistants during the Period of Appointment.

## **12 Audit assignment - audit materials, working papers and reports**

- 12.1 The Audit Service Provider agrees and acknowledges that ownership of Intellectual Property rights in or in relation to all Audit Material vests upon its creation in the Auditor-General. The Audit Service Provider, upon request by the Auditor-General, undertakes and agrees, at its own cost, to do all things necessary and execute all documents to permit the vesting of ownership and title of Intellectual Property in the Audit Material in the Auditor-General including, without limitation, obtaining from any Audit Service Providers' Assistant, a written assignment to the Auditor-General of the Intellectual Property rights created as a result of the person performing any part of the Auditing Services.
- 12.2 If ownership of or title in Intellectual Property in relation to any of the Audit Material is not capable of being vested in the Auditor-General under clause 12.1 because the Audit Service Provider itself does not own, and is unable at a reasonable cost to obtain ownership of that Intellectual Property, the Audit Service Provider must at its own cost ensure that the Auditor-General is suitably and irrevocably licensed to use and to sub-license the use of that Audit Material or that Intellectual Property.
- 12.3 This Agreement does not affect the Intellectual Property rights of the Audit Service Provider and/or of third parties in any material which existed at the date of this Agreement and which is incorporated with or used to create the Audit Material and the Audit Service Provider hereby grants, and ensures that relevant third parties grant to the Auditor-General, without additional cost, a non-exclusive, irrevocable, transferable licence to use, reproduce, communicate to the public and adapt for its own purposes all those Intellectual Property rights but only as part of the Audit Material and any development of that material.
- 12.4 The Audit Service Provider must ensure all licence fees and/or consents required under law are paid and/or obtained as a result of any reproduction, adaptation or use of any Intellectual Property or Audit Material necessary for the provision of the Auditing Services.
- 12.5 Unless it has obtained the prior written approval of the Auditor-General to do otherwise, the Audit Service Provider must ensure that the Audit Material is used, copied, supplied or reproduced only for the purposes of the Auditing Services. The approval of the Auditor-General may be given or withheld in its absolute discretion and may be subject to such terms and conditions as the Auditor-General considers appropriate.
- 12.6 The Audit Service Provider shall ensure that Audit Materials are neatly and legibly compiled containing adequate documentation to demonstrate the nature and extent of the Auditing Services, and containing sufficient audit evidence to support all audit conclusions, findings and opinions.
- 12.7 The Audit Service Provider shall deliver to the Auditor-General an electronic copy of the Audit Materials (electronic files should be delivered on a secure rewritable storage device) within 60 days of the signing of the Independent Audit Service Provider's Report.
- 12.8 The Audit Service Provider undertakes to provide access to any program required to read all electronic Audit Materials files upon request by the Auditor-General.
- 12.9 Without limiting the provisions of clause 12.8, the Audit Service Provider shall provide access to and deliver an electronic copy of all Audit Materials and other audit documents to the Director, Financial Audit Services upon completion of an assignment, or within seven (7) days of termination or expiration of the Agreement, at such times as reasonably requested by the Director, Financial Audit Services.
- 12.10 Where an audit file can only be read with the use of the Audit Service Provider's proprietary software, the Audit Service Provider will ensure a version of software is available upon which the file can be accessed for a period of seven years from the date of the last year in which the Audit Service Provider provided services to the Auditee.

- 12.11 The Audit Service Provider will provide copies of any Audit Materials or other audit documents in connection with the Auditing Services, in hard or soft copy that the Auditor-General or the Director, Financial Audit requests during, or for a period of seven years following the issue of the last Independent Audit Service Provider's Report on the Auditee's financial statements.
- 12.12 Storage of all Audit Materials and other audit documents in connection with the Auditing Services will be determined by negotiation and agreement between the Auditor-General and the Audit Service Provider. If the Audit Service Provider is storing these documents the Audit Service Provider shall retain them for a period of seven years upon completion of the Auditing Services.
- If agreed that the Audit Service Provider should retain these documents and the Audit Service Provider within this seven-year period no longer provides Auditing Services the Audit Service Provider shall advise the Auditor-General or Director, Financial Audit Services so that alternative arrangements can be made for their storage.
- 12.13 The Audit Service Provider shall report in accordance with the requirements set out in the Agreement.
- 12.14 The Audit Service Provider shall only report to the Auditor-General or Director of Financial Audit Services on assignments undertaken under this engagement.
- 12.15 The Audit Service Provider shall only use Audit Office Templates for communications to the Auditee and when preparing reports for the Auditor-General, or Director, Financial Audit Services, or those charged with governance of the Auditee.
- 12.16 The Audit Service Provider is responsible for proposing the content of written Auditee reports to, and must consult in respect of that content with, the Director, Financial Audit Services.
- 12.17 When preparing reports and significant correspondence, the Audit Service Provider shall follow the following procedure:
- a) the Audit Service Provider shall first send draft reports and significant correspondence to the Director, Financial Audit Services for review;
  - b) the Director, Financial Audit Services shall then send all such final documents to the Auditee; and
  - c) all such documents shall only be signed by the Director, Financial Audit Services, rather than the Audit Service Provider or the Audit Service Provider's Assistants.

### **13 Performance evaluation**

- 13.1 The continuation of this Agreement is subject to the evaluation of the Audit Service Provider's performance by the Auditor-General.
- 13.2 The Auditor-General may at any time conduct a review of the Audit Service Provider's performance to ensure that the Audit Service Provider has provided the Auditing Services in accordance with the requirements of this Agreement.
- 13.3 The Auditor-General will communicate the results of the evaluation to the Audit Service Provider and provide feedback on its performance.
- 13.4 Subject to the results of performance evaluations, the Auditor-General may request the Audit Service Provider to remedy or improve performance within a specified timeframe where the Auditor-General is of the opinion that the Audit Service Provider's performance of its obligations under this Agreement is unsatisfactory. Where the Auditor-General is of the opinion that unsatisfactory performance has continued notwithstanding that request, the Auditor-General may terminate this agreement in accordance with clause 20.5.

## **14 Audit Service Provider's employees**

- 14.1 The Audit Service Provider shall effect and maintain at its own cost and expense insurance against such liability as may arise by virtue of any relevant workers' compensation legislation, or common law action associated therewith, in respect of any activity carried out by the Audit Service Provider or the Audit Service Provider's Assistants employed or engaged by the Audit Service Provider in the performance of the Auditing Services.
- 14.2 Evidence of workers' compensation insurance cover shall be provided to the Director, Financial Audit Services within 30 days of the date of this Agreement as set out in Schedule III.
- 14.3 The Audit Service Provider must notify the Director, Financial Audit Services of any cancellation of workers' compensation cover.
- 14.4 The Audit Service Provider must have in place work health and safety policies and procedures that are designed to ensure compliance with the *Work Health and Safety Act 2011 (NSW)*.
- 14.5 The Auditor-General may, by notice in writing request the Audit Service Provider to:
  - a) report any work health safety incidents that directly relate to the Auditing Services (subject to the Audit Service Provider's compliance with clause 7.12);
  - b) attest to compliance with legislative requirements (in the form of a self-assessment certification); or
  - c) provide its work health and safety policies to the Auditor-General.

## **15 Fraud, corruption, irregularity, misfeasance, malfeasance, etc.**

- 15.1 If, during the course of an audit assignment, the Audit Service Provider or any of the Audit Service Provider's Assistants detect possible fraud, misfeasance, malfeasance, breach of statutory requirements, or material discrepancy of any nature, the Audit Service Provider shall immediately report the facts of the matter to the Director, Financial Audit Services, and forthwith thereafter shall confirm the report in writing to the Auditor-General.
- 15.2 Immediately upon becoming aware of any matter that the Audit Service Provider suspects on reasonable grounds concerns or may concern corrupt conduct within the meaning of the *Independent Commission Against Corruption Act 1988*, the Audit Service Provider shall in writing inform and make known the matter to the Auditor-General.
- 15.3 Immediately upon becoming aware of any matter the Audit Service Provider suspects requires reporting to the Australian Securities & Investments Commission under section 311 of the *Corporations Act 2001*, the Audit Service Provider shall in writing inform and make known the matter to the Auditor-General.
- 15.4 The Audit Service Provider shall not give any advice or information regarding the matter to any person whatsoever in the absence of written directions from the Director, Financial Audit Services or the Auditor-General or unless otherwise required by law.

## **16 Scope of liability - professional and other risks**

- 16.1 The Audit Service Provider shall arrange and maintain with a reputable insurance company for the term of this Agreement:
  - a) public liability insurance in the amount of not less than A\$20 million in respect of each and every occurrence and unlimited in aggregate for any one period of cover, such insurance covering the Audit Service Provider and Audit Service Provider's Assistants;
  - b) workers compensation insurance as required by all relevant laws of Australia relating to workers compensation, such insurance covering the Audit Service Provider and Audit Service Provider's Assistants; and
  - c) professional indemnity insurance to the value of the amount prescribed under the Chartered Accountants Australia and New Zealand Professional Standards Scheme (NSW) approved under the *PS Act*, such insurance covering the Audit Service Provider.

Evidence from an insurer or insurance broker of the insurance cover required under this clause 16.1 shall be provided to the Director, Financial Audit Services within 30 days of the date of this Agreement as set out in Schedule III.

- 16.2 The Audit Service Provider shall ensure that any approved subcontractor will arrange and maintain with a reputable insurance company for the term of this Agreement:
- a) public liability insurance in the amount of not less than A\$20 million in respect of each and every occurrence and unlimited in aggregate for any one period of cover;
  - b) workers compensation insurance as required by all relevant laws of Australia relating to workers compensation; and
  - c) professional indemnity insurance:
    - i) to the value of the amount prescribed under an approved scheme under the *PS Act*, if the approved subcontractor is a member of such an approved scheme; or
    - ii) to the value of A\$10 million in respect of each claim, if the approved subcontractor is not a member of an approved scheme under the *PS Act*.

The Audit Service Provider shall, on request from time to time by the Auditor-General, produce to the Director, Financial Audit Services satisfactory evidence of the insurance cover required under this clause 16.2.

- 16.3 The Audit Service Provider shall ensure that the insurance policies referred to in clauses 16.1 and 16.2 shall be effective from commencement of this Agreement and shall be maintained for the period of this Agreement however, professional indemnity insurance shall, unless the Auditor-General otherwise requires in writing, be continued to be maintained for a period of 3 years following the expiry or earlier termination of this Agreement.
- 16.4 Subject to clauses 16.5 and 16.6, the Audit Service Provider agrees to indemnify and hold harmless the Auditor-General, its employees, agents or contractors (those indemnified), against any and all losses, claims, costs, expenses, actions, demands, damages, liabilities or any other proceedings, (whether direct, indirect or consequential), whatsoever incurred by those indemnified, in connection with the Auditing Services, including (without limitation) liability for any negligent act or omission by the Audit Service Provider.
- 16.5 Without limiting clause 16.8, the Audit Service Provider's liability for any loss or damage suffered by those indemnified (whether direct, indirect or consequential) in connection with the Auditing Services, including (without limitation) liability for any negligent act or omission by the Audit Service Provider, is limited to a maximum of:
- a) A\$500,000 (where the Fee payable under this Agreement for the Auditing Services is A\$50,000 or less); or
  - b) ten times the Fee payable under this Agreement for the Auditing Services (where the Fee payable under this Agreement is more than A\$50,000) up to a maximum of A\$20,000,000.
- 16.6 Notwithstanding any other provision of this Agreement, the Audit Service Provider's aggregate liability in relation to the performance of the Auditing Services, including any indemnity in this Agreement, shall be limited by the application of the Chartered Accountants Australia and New Zealand Professional Standards Scheme (NSW) approved under the *PS Act* or other such applicable scheme approved under the *PS Act*.
- 16.7 The Auditor-General agrees to indemnify and hold harmless the Audit Service Provider against any and all losses, claims, costs, expenses, actions, demands, damages, liabilities or any other proceedings, whatsoever incurred by the Audit Service Provider in respect of any claim by a third party arising from or connected to any breach by the Auditor-General of its obligations under this Agreement.
- 16.8 The Audit Service Provider shall not be liable for any losses, claims, expenses, actions, demands, damages, liabilities, or any other proceedings arising out of reliance on any information provided by the Auditor-General or its representatives, which is false, misleading or incomplete. The Auditor-General agrees to indemnify and hold harmless the Audit Service Provider from any such liabilities the Audit Service Provider may have to the Auditor-General or



any third party as a result of reliance by the Audit Service Provider on any information provided by the Auditor-General or any of its representatives, which is false, misleading or incomplete.

## **17 Fees**

- 17.1 The Auditor-General shall, in consideration of the Audit Service Provider performing its obligations in accordance with this Agreement, pay to the Audit Service Provider the Fee in accordance with this clause 17, subject to the Director, Financial Audit Services being reasonably satisfied as to Auditing Services having been provided to such value and the Audit Service Provider's continuing compliance with the terms of this Agreement.
- 17.2 The Fee for the Initial Year is set out in Schedule II. Such amount is fixed and inclusive of direct reimbursable expenses.
- 17.3 The basis for escalating the Fee in subsequent years is set out in Schedule II.
- 17.4 Applications to vary the amount of the Fee for the years subsequent (beyond the escalation factor in Schedule II) must be submitted by the Audit Service Provider to the Auditor-General no later than five months prior to the Auditee's financial year end which precedes the anniversary of the commencement of the Period of Appointment.
- 17.5 The onus shall be on the Audit Service Provider to prove all details supporting any variation to the amount of the Fee to the satisfaction of the Auditor-General.
- 17.6 The Auditor-General reserves the right, upon receipt of such application from the Audit Service Provider, to grant or refuse it in part, at the Auditor-General's absolute discretion. The Auditor-General will notify the Audit Service Provider of the amount of the Fee for a subsequent year (or years).
- 17.7 If the Audit Service Provider does not accept the amount of the Fee as notified by the Auditor-General pursuant to clause 17.5, the Auditor-General may terminate the Agreement under clause 20.2.
- 17.8 Any invoice (including, where applicable, a tax invoice) approved by the Director, Financial Audit Services shall be paid in full within thirty (30) days of the invoice being received at the Audit Office of New South Wales. Invoices must be submitted in accordance with the billing arrangements set out in the Audit Service Providers Manual issued by the Auditor-General and the requirements of the CSP.
- 17.9 In the event of any dispute concerning the whole or any amount of any invoice submitted by the Audit Service Provider, the Audit Service Provider and the Director, Financial Audit Services shall meet for the purposes of discussing and resolving the dispute. If the dispute is not resolved in this manner the Audit Service Provider may forward a notice to the Auditor-General informing them that the dispute or part thereof is not resolved. If the dispute remains unresolved within twenty-one days from the date of the notice then such dispute shall be resolved by the method referred to in clause 19.1.
- 17.10 The Auditor-General may withhold payment of fees where the Director, Financial Audit Services is reasonably satisfied that the Audit Service Provider has failed to comply with its obligations under this Agreement. Fees may be withheld until such time as the Director, Financial Audit Services is reasonably satisfied the Audit Service Provider has fulfilled its obligations.

## **18 Goods and Services Tax (GST)**

- 18.1 The Fee includes any GST, which must be paid in respect of any services performed.
- 18.2 The Audit Service Provider will provide the Auditor-General with sufficient information to enable the Auditor-General to claim an input tax credit in respect of them (if the Auditor-General is entitled to claim such input tax credit).
- 18.3 The Audit Service Provider will comply with all applicable standards, laws and regulations, including but not limited to complying with its obligations (if any) under or arising pursuant to the *Competition and Consumer Act 2010* and the *Fair Trading Act 1987 (NSW)*.

## **19 Dispute resolution**

- 19.1 If the Auditor-General and the Audit Service Provider are in dispute regarding any matter arising out of the Agreement, either party may, by notice in writing, served on the other require that such dispute be resolved by the determination of an independent third party acceptable to both parties. If the parties cannot agree upon an independent third party within seven days of the date of service of the notice, either party may request the President of CPA Australia to nominate a third party for this purpose. The third party appointed to resolve the dispute in this matter shall act as an expert and not as an arbitrator and their decision shall be final and binding upon the Auditor-General and the Audit Service Provider.



## 20 Termination of auditing services

- 20.1 For the avoidance of doubt, the Audit Service Provider's appointment may be revoked at any time by the Auditor-General notwithstanding the terms of this Agreement. This Agreement will terminate on the date specified by the Auditor-General in the notice of revocation. No compensation is payable as a result of any such revocation.
- 20.2 This Agreement may be terminated by either party during the period of engagement by the giving in writing 21 calendar days' notice of the intention to terminate.
- 20.3 The Audit Service Provider must advise the Auditor-General immediately when the Engagement Partner:
- a) is declared bankrupt or makes any arrangements or composition with his or her creditors
  - b) is guilty of grave misconduct or is convicted by any Court of any offence which would materially affect the provision of the Auditing Services
  - c) is incapacitated by accident or ill health and is unable to properly perform the duties under this Agreement for any period exceeding 21 working days
  - d) is suspended from or ceases membership of a professional accounting body of which proof of membership was required by the Auditor-General prior to commencement of this Agreement
  - e) ceases to hold any of the practice certificates or registrations of which proof of existence was required by the Auditor-General prior to commencement of this Agreement
  - f) acts in any way, which would be deemed by a reasonable person to have rendered the Audit Service Provider unable to continue the engagement without conflict of interest and/or impairment of audit independence
  - g) is affected by any event that has occurred or is likely to occur which might result in the Audit Service Provider or an associate having a direct or indirect personal interest in any matter the subject of an audit examination, or maintaining any relationship or interest that conflicts with the professional independence requirements in APES 110 paragraph 290, Prudential Standard SPS 510, or is prohibited by section 324C of the *Corporations Act 2001*
  - h) is the subject of disciplinary action of the Companies Audit Service Providers and Liquidators Disciplinary Board resulting in an admonishment, reprimand or enforceable undertaking.
- 20.4 Upon the occurrence of any of the matters noted in clause 20.3 a) - h), the Auditor-General may immediately terminate this Agreement by notice in writing to the Audit Service Provider.
- 20.5 The Auditor-General may, by notice in writing to the Audit Service Provider, immediately terminate this Agreement if the Audit Service Provider:
- a) undergoes a change in its business structure or operations which in the opinion of the Auditor-General adversely affects the capacity of the Audit Service Provider to provide the Audit Services in accordance with this Agreement;
  - b) commits a material breach of this Agreement which, in the Auditor-General's opinion, is not capable of being remedied;
  - c) fails to remedy a material breach which, in the Auditor-General's opinion is capable of being remedied, within 5 business days of receiving a notice from the Auditor-General requiring it to remedy that breach, or such longer period as the Auditor-General may reasonably allow having regard to the nature of the breach;
  - d) fails to remedy unsatisfactory performance referred to in clause 13.5 within the specified timeframe referred to in that clause;
  - e) becomes bankrupt, or insolvent, or subject to bankruptcy proceedings or it becomes subject to any form of insolvency administration;

- f) and/ or the Audit Service Provider's Assistants is the subject of proceedings or investigations commenced or threatened by the Australian Securities and Investments Commission, the Independent Commission Against Corruption, the police service or similar public body;
  - g) fails to carry out the Auditing Services with due diligence and competence;
  - h) suspends the carrying out of the Auditing Services without reasonable cause; or
  - i) (in the Auditor –General's opinion) cannot continue to provide Auditing Services due to a change in Government policy, legislation or restructure of any authority.
- 20.6 If this Agreement is terminated pursuant to clause 20.2 hereof, the Audit Service Provider shall be entitled to claim from the Auditor-General the reasonable fees and expenses incurred for work done prior to the date of termination. No other compensation will be paid. Furthermore, in the case of termination under clause 20.4 or 20.5, such payment will take into account any adjustments and deductions for loss or damage suffered, or reasonably likely to be suffered, by the Auditor-General as a consequence of breach of this Agreement by the Audit Service Provider.
- 20.7 Termination by the Auditor-General under this Agreement will not release the Audit Service Provider from liability for any breach of, or non-performance of, any obligation under the Agreement.

## **21 Miscellaneous**

- 21.1 This Agreement shall be governed by and construed in accordance with the laws for the time being in force in the State of New South Wales.
- 21.2 The following clauses survive termination, revocation or expiry of this Agreement:
- a) clauses 7.12, 7.13 11.5
  - b) clause 12 (Audit assignment - audit materials, working papers and reports)
  - c) clause 14 (Audit Service Provider's employees)
  - d) clause 16 (Scope of liability - professional and other risks)
  - e) clause 19 (Dispute resolution)
  - f) clause 20 (Termination of auditing services)
- and any other clause which by its nature is intended to survive this Agreement.
- 21.3 All amendments to this Agreement must be in writing and signed by both parties.
- 21.4 The Audit Service Provider must not assign or otherwise transfer any right or obligation under this Agreement without the Auditor-General's prior consent.
- 21.5 If any part of this Agreement is prohibited, void, voidable, illegal or unenforceable, then that part is severed from this Agreement but without affecting the continued operation of the remainder of the Agreement.
- 21.6 The Agreement constitutes the entire agreement and understanding between the parties as to the subject matter of this Agreement. Any prior arrangements, representations or undertakings as to the subject matter of this Agreement are superseded.
- 21.7 Failure or omission by the Auditor-General at any time to enforce or require strict or timely compliance with any provision of the Agreement will not in any way affect or impair that provision or the right of the Auditor-General to avail itself of the remedies it may have in respect of any breach of a provision.
- 21.8 This Agreement may consist of a number of counterparts and if so the counterparts taken together constitute one and the same instrument.
- 21.9 a) Any notice required to be served by the Auditor-General on the Audit Service Provider shall be signed by the Auditor-General and shall be sufficiently served if forwarded to the Audit

Service Provider at the address referred to in Schedule I by prepaid registered post, email or by hand delivery

b) Any notice required to be served hereunder by the Audit Service Provider on the Auditor-General shall be signed by the Audit Service Provider and shall be sufficiently served if forwarded to the Auditor-General at the Audit Office of New South Wales, Level 15, 1 Margaret Street, Sydney, New South Wales, by prepaid registered post, email, or by hand delivery.

21.10 References to the Auditor-General shall include the person for the time being acting as such.

21.11 Neither party is an employee, agent or, partner of the other for any purpose.

21.12 Unless the context otherwise requires:

- a) the singular in all cases includes the plural and vice versa;
- b) the headings to the clauses of the conditions shall not in any way affect their interpretation;
- c) a reference to a statute, regulation, ordinance or by-law will be deemed to extend to include a reference to all statutes, regulations, ordinances or by-laws amending, consolidating or replacing that law from time to time;
- d) a reference to a person which has ceased to exist or has been reconstituted, amalgamated or merged, or other functions of which have become exercisable by any other person or body in its place, shall be taken to refer to the person or body established or constituted in its place by which its functions have become exercisable;
- e) no rule of construction operates to the detriment of a party only because that party was responsible for the preparation of this Agreement or any part of it;
- f) where there occurs a reference to the doing of anything by the Auditor-General including giving any notice, consent, direction or waiver, this may be done by any duly authorised officer of the Auditor-General;
- g) where the Audit Service Provider comprises more than one person, each obligation of the Audit Service Provider will bind those persons jointly and severally and will be enforceable against them jointly and severally;
- h) where the Auditor-General is required to act reasonably in the performance of this Agreement, that shall be read as a requirement to act as would a party in the position of the Auditor-General which is acting reasonably in its own best interests;
- i) persons will be taken to include any natural or legal person;
- j) a reference to a group of persons is a reference to all of them collectively and to any two or more of them collectively and to each of them individually;
- k) a reference to a party means a party to this Agreement; and
- l) where a word or phrase is defined in this Agreement, any other grammatical form in respect of such word or phrase will have a corresponding meaning.

## 22 Definitions

22.1 Unless the context otherwise indicates or requires:

**'Agreement'** means this agreement which includes the Schedules that are incorporated into this Agreement by reference, as amended from time to time in writing by the parties.

**'Audit Material'** means all records in whatever form, created in the course of performing the Auditing Services and includes, without limitation, all audit materials, working papers, electronic files, reports and financial reports.

**'Audit Office Templates'** mean those templates provided by the Auditor-General or the Director, Financial Audit Services to the Audit Service Provider to be used in relation to the Auditing Services, from time to time.

**'Audit Service Provider'** means the firm named in the Agreement. The Audit Service Provider may at any time alter the firm's membership by addition or deletion of partners, or change the structure of the auditing practice in accordance with the rules of Chartered Accountants Australia New Zealand or CPA Australia.

For the purpose of this Agreement, the Engagement Partner should be a registered member of the Chartered Accountants Australia New Zealand or CPA Australia.

**'Audit Service Provider's Assistants'** shall include any partner, employee or other person employed or engaged by the Audit Service Provider in the performance of the Auditing Services.

**'Auditing Services'** are those as set out in clause 10 of the Standard Terms and Conditions.

**'Conflict of Interest'** means a situation where the exercise of a person's duty or decision-making is influenced, potentially influenced, or may appear to be influenced, by a secondary interest, including (but not limited to) a private or business interest. A 'Conflict of Interest' includes (without limitation) a conflict of interest that would contravene any applicable code of professional conduct, the *Corporations Act 2001* or Prudential Standard SPS 510 if applicable.

**'CSP'** is the Client Services Plan which is issued to the Auditee annually setting out the terms and agreeing the arrangements for conduct of the audit of the Auditee under this Agreement.

**'Director, Financial Audit Services'** means the person appointed by the Auditor-General in accordance with clause 9.4.

**'Engagement Partner'** means the Audit Service Provider's Engagement Partner as specified in Schedule I.

**'Engagement Quality Control Review Partner'** means the Audit Service Provider's Engagement Quality Control Review Partner as specified in Schedule I and defined in Auditing Standard ASA 220 'Quality Control for an Audit of a Financial Report and Other Historical Financial Information'.

**'Fee'** means:

- a) in respect of the Initial Year, the amount specified as the 'Total Fee for the Initial Year of the Auditing Service' in Schedule II: Payment for Auditing Services; and
- b) in respect of any subsequent years, amount determined in accordance with clauses 17.3 to 17.5.

**'GST'** has the meaning given to this term in the GST Law.

**'GST Law'** means *A New Tax System (Goods and Services Tax) Act 1999* (Cth), related legislation and any delegated legislation.

**'Initial Year'** means the first 12 month period of the Period of Appointment, or part there-of.

**'Intellectual Property'** includes patent, know-how, copyright, moral rights, design, semi-conductor or circuit layout rights, trade mark, trade, business or company names or other proprietary rights and any rights to registration of such rights, whether before or after the date of this Agreement in Australia or elsewhere.

**'LG Act'** means the *Local Government Act 1993*.

**'Period of Appointment'** means the period of appointment set out in Schedule I.

**'PFA Act'** means the *Public Finance and Audit Act 1983*.

## **SCHEDULE I: AUDIT SERVICE PROVIDER AND PERIOD OF APPOINTMENT**

1. Full Name of Firm
2. Business Address *(Business address of Firm)*
3. Postal Address *(Postal address of Firm)*
4. Period of Appointment is from commencement of the audit for the financial year ending [*date*] to the conclusion of the audit for the financial year ended [*date*] with the option to extend for the year ended XX.
5. Full Name of Engagement Partner.
6. Professional membership and membership levels of Engagement Partner.
7. Practice certificates and/or registrations held by Engagement Partner.
8. Full Name of Engagement Quality Control Review Partner.
9. Professional membership and membership levels of Engagement Quality Control Review Partner.
10. Practice certificates and/or registrations held by Engagement Quality Control Review Partner.

## SCHEDULE II: PAYMENT FOR AUDITING SERVICES

### Bases Used in Calculation

Hours and cost for Audit Staff *[include a separate table per Audited client]*

Classification	Hours	Hourly rate \$	Cost \$
Audit Partner			
Engagement Quality Control Review Partner			
Audit manager			
Other qualified staff			
Staff not yet qualified			
Other internal expert or specialist assistant (detailed by category e.g. Information systems auditor, taxation specialist, independent valuer, actuary)			
Other external expert or specialist assistant (detailed by category e.g. Information systems auditor, taxation specialist, independent valuer, actuary)			
<b>Sub-Total</b>			
Goods and services tax on above			
<b>Total audit staff cost (GST exclusive)</b>			
Direct reimbursable expenses (GST exclusive)			
<b>Total Fee for the Initial Year of the Auditing Service (\$AUD) (GST exclusive)</b>			
GST			
<b>Total Fee for the Initial Year of the Auditing Services (\$AUD) (GST inclusive)</b>			

**Fee escalation basis for future years:** *[As detailed in the Tenderers submission, subject to negotiation]*

**Fee in words**

**Australian dollars**

## **SCHEDULE III: DECLARATION OF INSURANCE COVER**

### **The Audit Office New South Wales**

#### **Declaration of Insurance Cover**

With reference to clauses 16.1, 16.2 and 14.1 of the Standard Terms and Conditions it is hereby certified that the following details of insurance cover are correct.

#### **Professional Indemnity Insurance**

Insurer:

Policy Number:

Extent of Cover:

Expiry Date:

#### **Public Liability Insurance**

Insurer:

Policy Number:

Extent of Cover:

Expiry Date:

#### **Workers' Compensation Insurance**

Insurer:

Policy Number:

Extent of Cover:

Expiry Date:

Attached are certificates of currency in respect of each of the above insurance policies.

For (*Name of Firm*)

Audit Partner: \_\_\_\_\_ Date: \_\_\_\_\_



Confidential

## SCHEDULE IV: DECLARATION OF INDEPENDENCE

### Relationships

1. I, and my close and immediate family members, do not have and have not had any relationship or interest in relation to this audit that would or could or could be perceived to:
- cause conflict of interest
  - be seen to impair my independence
  - contravene:
    - any applicable code of professional conduct
    - the independence requirements of the *Corporations Act 2001*
    - the independence requirements in Prudential Standard SPS 510.

OR (*please delete whichever clause does not apply*)

2. I declare the following relationships and interests in relation to this audit that may be seen to:
- cause a conflict of interest
  - be seen to impair my independence
  - contravene:
    - any applicable code of professional conduct
    - the independence requirements of the *Corporations Act 2001*
    - the independence requirements in Prudential Standard SPS 510.

Nature of relationship	Nature of Relationship/ Position held	Organisation
(E.g. Self, family member, business partner etc.)	(E.g. Accountant, Finance Officer, etc.)	(e.g., Council etc.)

For (*Name of Firm, if applicable*)

Audit Partner: \_\_\_\_\_ Date: \_\_\_\_\_