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INDEPENDENT AUDITOR'S REPORT

To the members of the
FEDERATION OF POLISH ORGANISATIONS in SOUTH AUSTRALIA INC.
('Polish Federation')

Report on the Financial Report

We have audited the accompanying financial report of the 'Polish Federation', which comprises:

Income & Expenditure statement - Consolidated
Balance Sheet,
Notes to the financial statements
and the Statement by members of the committee
for the year ended 30 June 2016.

Committee Members' Responsibility for the Financial Report

The Committee Members of the 'Polish Federation' are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations). This responsibility includes designing, implementing and maintaining internal control 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

The Auditor's responsibility is to express an opinion on the financial report. 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 control 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 entity'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 financial report.

Independence

In conducting our audit, we have complied with the independence requirements.

Qualification – Donation income and other cash income and Petty Cash Expenses,

Donation and other cash Income

It was not possible to establish accounting control over cash income prior to its receipt in the records of the entity. Accordingly, it was not possible in relation to such income to extend our examination beyond the amounts entered in the records of the entity.

Petty Cash Expenses

It was not possible to perform a check of petty cash monies as at 30 June 2016. It was not possible to extend our examination beyond the amounts entered in the records of the entity.

Qualification – Bank of Queensland funds

Funds held by the Bank of Queensland in the name of the federation were not verified as the new board has no access to statements. The account is frozen due to a dispute between the old and the new board.

Auditor's Opinion

Subject to the Qualifications above, in our opinion, the Financial Statements of the 'Polish Federation' present fairly the Assets and Liabilities of the Entity as at 30 June 2016 and the Income and Expenditure of the Entity for the financial period ended on that date in accordance with the basis of accounting described in Note 1 to the Financial Statements.



E. D. Kirsten, Director
Kirsten Accountants Pty. Ltd.
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25 November 2016