

REPORT OF FACTUAL FINDINGS

To the members of Aboriginal and Torres Strait Islander Legal Service (Qld) Limited

We have performed the procedures agreed with Aboriginal and Torres Strait Islander Legal Service (Qld) Limited (“ATSILS”) to report factual findings for the purpose of verifying the utilisation of public donations received for the period 1 July 2020 to 30 June 2021.

Management’s Responsibility for the Procedures Agreed

Management and any intended users party to the terms of the engagement are responsible for the adequacy or otherwise of the procedures agreed to be performed by us. Management are responsible for determining whether the factual findings provided by us, in combination with any other information obtained, provide a reasonable basis for any conclusions which you or other intended users wish to draw on the subject matter.

Auditor’s Responsibility

Our responsibility is to report factual findings obtained from conducting the procedures agreed. We conducted the engagement in accordance with Standard on Related Services ASRS 4400 Agreed-Upon Procedures Engagements to Report Factual Findings. We have complied with ethical requirements equivalent to those applicable to Other Assurance Engagements, including independence.

Factual Findings

The procedures were performed solely to assist in evaluating whether public donations expended for the period 1 July 2020 to 30 June 2021 were utilised in line with the objectives of the donations received. The procedures performed and the factual findings obtained are as follows:

| Procedures Performed | Factual Findings | Errors or Exceptions Identified |
|--|---|--|
| Obtained listing of public donations utilised and performed the following: a) Traced each item on the donations listing to supplier’s invoices, bank statements and other relevant supporting documentation | All donations utilised were agreed to relevant supporting documentation without any exceptions being noted. | No errors or exceptions were noted. |
| b) Ensure all donations utilised are spent in line with the objectives of which the donations were obtained for | All donations utilised for the period 1 July 2020 to 30 June 2021 were spent in line with the objectives of the donations received. | No errors or exceptions were noted. |

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Restriction on Use of Report

This report is intended solely for the use of ATSILS and intended users identified in the terms of the engagement for the purpose set out above. As the intended user of our report, it is for you and other intended users to assess both the procedures and our factual findings to determine whether they provide, in combination with any other information you have obtained, a reasonable basis for any conclusions which you wish to draw on the subject matter. As required by ASRS 4400, use of this report is restricted to those parties that have agreed the procedures to be performed with us and other intended users identified in the terms of the engagement. Accordingly, we expressly disclaim and do not accept any responsibility or liability to any party other than Aboriginal and Torres Strait Islander Legal Service (Qld) Limited for any consequences of reliance on this report for any purpose.

Phillip Miller
Director
Vincents Audit Pty Ltd

Brisbane, 17 September 2021