



youth affairs network qld



ANNUAL REPORT 2019 - 2020



**Youth Affairs Network of Queensland Inc.
Annual Report 2019- 2020**

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YANQ acknowledges support from:

Individual and organisational member as well as other NGO's that have assisted us financially and supported our work in so many ways. YANQ would also like to thank networks and communities that invited, hosted or worked with YANQ in various capacity during the past twelve months. YANQ will also like to acknowledge that the Office for Youth, Department of Child Safety, Youth and Women has provided YANQ with a \$50K per annum interim funding for the past 4 years.

Acknowledgement of Aboriginal and Torres Strait Islanders

We believe that the primary culture of Australia is Aboriginal. We recognise that Aboriginal, Torres Strait Islander and South Sea Islander peoples are 3 separate cultures. We recognise Aboriginal people as the permanent custodians of mainland Australia, including those areas of land whose owners have been wiped out as a result of racist policies and acts. We use the term custodianship in the context of protection and care for the land.



YANQ is committed to respecting Murri communities and individuals. We seek to understand their responses to policies and issues affecting them. We are committed to learning about their understandings of the impact of decisions on them. YANQ apologises for the past and present social mistreatment of Murri and Islander people created by colonisation, and is committed to supporting the healing process.

A Summary of YANQ's Values

At YANQ, we believe that everyone is unique. At the same time, human beings share a lot in common, and are essentially social. We envisage a society where everyone lives in harmony. For this to happen, society must both value every individual and seek the best outcome for the community as a whole. There is the same diversity amongst young people as the rest of the community; like everyone else, young people need to feel respected and valued. When young women and young men are treated as important, the rest of society will gain from their insights and experiences.

We aim to contribute to developing a society that genuinely includes all its members. That's why we are committed to promoting multiculturalism (in its widest sense), and supporting and respecting the wide range of cultures that are part of Australian society. Aboriginal and Torres Strait Islander people always have been, and always will be, the first people of this land. Because of their special relationship with the land, indigenous culture will always have a particular significance in Australian society. Focussing on reconciliation with indigenous people is an important starting point toward creating a more inclusive society. It also provides a model for other areas of action, including strategies toward improving the situation of young people.

We believe that the most effective way to achieve constructive social change is for people to work together. Economic, social and political change is happening all the time, and it is critical that we

constantly assess and reassess our strategies if we are to influence change. Both the process and outcomes of change must be fair if sustained, constructive social change is to occur.

We believe that everybody is entitled to have their basic emotional and material rights met. The central role of governments is to ensure that this occurs. Unfortunately, at the moment, governments in Australia focus on supporting global economic interests. Whilst we believe that everyone is fundamentally equal, some sections of our society do not have access to their fair share of society's resources. This includes young people, whose basic human rights are currently not being met. YANQ is committed to encouraging positive discrimination on behalf of those groups which miss out in society so that this type of social injustice will be overcome. It is only when everyone's fundamental rights are fulfilled, and each has the means to fully participate, that it will become relevant to talk about "mutual obligation" between society and its members.

We believe that a range of strategies is required to achieve constructive social change. Governments in Australia appear committed to stopping the voice of those who challenge their misplaced priorities. YANQ is responsible for being a strong public voice which lobbies and advocates on behalf of those young people who particularly miss out in society and of young people as a whole. To undertake this role effectively, it is crucial that we draw on the expertise of those working most closely with issues affecting particular groups of young people - young women and young men themselves, youth workers and youth organisations. That's why networking is another important social change strategy; it enables the youth sector to participate in collective action.

Ultimately, YANQ's credibility is maintained by practising what we preach. Our whole structure is designed to ensure that our values and vision permeate the organisation. We are committed to maintaining an open, flexible, accountable, consistent, inclusive, valuing approach in all our dealings - within YANQ, and in our relations with our members and the wider community. We are committed to applying our values in everything we say, and everything we do.

About the Youth Affairs Network of Queensland

The Youth Affairs Network of Queensland Inc. (YANQ) is the peak community youth affairs organisation in Queensland, representing individuals and organisations from Queensland's youth sector.

We promote the interests and well-being of young people across the state by:

- disseminating information to members, the youth sector, and the broader community
- undertaking campaigns and lobbying
- making representations to government and other influential bodies
- resourcing regional and issues-based networks
- consulting and liaising with members and the field

- linking with key state and national bodies
- initiating projects
- hosting forums and conferences
- input into policy development
- enhancing the professional development of the youth sector

We advocate on behalf of young people in Queensland, especially disadvantaged young people, to government and the community.

We promote and support cultural diversity. We encourage the development of policies and programs that respond to the rights and needs of young people.

Committee Members

Mr Jude Saldanha (President)
 Mr (Kuot) Elijah Buol (Vice-President and Treasurer)
 Ms Tanya Genito (Secretary)
 Ms Amanda Wright
 Mr Gavin Tyson
 Ms Deb Kilroy ex officio
 Mr Siyavash Doostkhah ex officio

Staff

Siyavash Doostkhah
Director

Consultants

Karen Mitchell (Accountant)



President's report

2019-2020 has been another challenging year for YANQ and the youth sector across Queensland. The COVID-19 pandemic has exacerbated the challenges faced by the sector and youth services are stretched to the limits. With the overall funding of the sector having gone backwards over a decade, the sector is struggling to meet the demand placed on it to provide quality support services for young people. Failure of the Government to reinstate YANQ's core funding for the past 7 years has also impacted strongly on the youth sector across Queensland.

With young people being disproportionately affected by the Covid-19 crisis and with no specific youth recovery strategy in place, the future for young people is not looking very good. YANQ will continue to highlight these issues to the Government and offer our expertise to assist with formulating and implementing a comprehensive response.

Despite all the limitations, YANQ has been involved in many important projects in the past 12 months. A plethora of work in advocacy, lobbying, research and policy development has been undertaken by YANQ. The following report outlines, briefly, YANQ's core activities. Please contact our Director if you would like any further information and/or clarification about any of the issues documented in this report, or if you would like to engage with any of our ongoing work.

I would like to take this opportunity to extend a special thanks to all our members for your ongoing support of YANQ's work. Without its members YANQ will cease to exist. YANQ's membership has now exceeded 680.

Your financial support, as well as your engagement with policy development and collective advocacy strategies has made us a strong force that, even with minimum or no funding, can achieve positive outcomes for young people and the youth sector.

I also would like to thank the rest of YANQ's management committee who have supported me in my role as the President of YANQ in the past 12 months. I would also like to thank our staff and volunteers who are doing a great job under very difficult circumstances.

Finally, I hope that in the coming year we can continue to build on our strengths in partnership with the sector across Queensland and build YANQ's capacity to become a stronger voice for young people and youth sector in Queensland.

Jude Saldanha
President
Youth Affairs Network Queensland

Why government should reinstate YANQ's funding and stop the silencing of young people

In January 2013, the LNP Government ceased funding the Youth Affairs Network of Queensland (YANQ). This has excluded young people, youth workers and youth organisations from most policy debates on youth issues. Despite this, YANQ has continued to maintain some key functions on a shoestring budget.

YANQ is widely engaged with the youth sector throughout Qld. Our membership includes over 680 young people, youth workers and NGO's. We have a proud history as the lead youth sector peak in Qld for over 30 years.

YANQ is a lean, highly networked organisation which can respond rapidly to critical issues affecting young people, particularly marginalised young people (e.g. DFV, LGBTI, ice, child protection, terrorism). We offer a rich source of intelligence for government on the changing experiences and needs of young people in rural, remote and urban Queensland.

YANQ promotes the interests and wellbeing of young people in Queensland through:

- Information to the youth sector
- Government committees and working groups
- Policy advice and submissions
- Campaigns and lobbying
- Regional and issues-based networks
- Research and consultation
- Forums and conferences
- Youth sector development and training.

YANQ is distinguished from many other peaks by our innovative, decentralised model – CPLAN. Our highly regional structure enables all Queensland young people and youth workers to play an active role in identifying youth worker needs; engaging in customised locally-relevant training; undertaking local research and consultation; and actively contributing to state-level policy development.

An investment in YANQ is the most cost-effective means of ensuring government access to sophisticated, evidence-based, solution-focused, practical advice on issues affecting young people across portfolios. Adequately resourced, YANQ could, once again, be a critical conduit of information on all issues affecting young people throughout Queensland.

YANQ At a Glance

Govt invests in YANQ – the Qld peak body for youth issues and the youth sector.



YANQ helps create a vibrant, genuinely state-wide, youth sector which attracts and retains competent youth workers.

Varied groups of youth workers and young people become informed and comfortable engaging in policy processes.



YANQ partners with universities to undertake research on issues affecting young people.

YANQ analyses available research and conducts consultations to provide informed and succinct briefings to government stakeholders.

YANQ leads strategies to strengthen the capacity of the youth sector workforce.



Government youth policies strategies and programs are better able to make informed decisions in the interests of young people from throughout Qld.



Positive outcomes for young people

The year at a glance

Youth Sector Forum

Following ongoing lobbying by YANQ and meetings with the Minister for Youth and the Departmental Director General, YANQ was contracted to host a one-day state-wide Youth Sector Forum. The Forum is a partnership between YANQ and Office for Youth and will be led by a steering committee made up from youth sector members. The forum was to take place on 15th May 2020. Guest speakers and workshops were all confirmed however, due to COVID-19 pandemic we have had to postpone the forum and are now looking at hosting the forum sometime in 2021.

State peaks network and support for YANQ

YANQ continued to network with other state's youth peak bodies and they continued their support for YANQ. This included a letter which youth peak bodies collectively signed and sent to the Queensland Minister for Youth urging her to reinstate YANQ's funding. A representative of the state peaks also accompanied YANQ's director to a meeting with Minister for Youth to provide her with a briefing about youth and youth sector issues across the country and again urging her to fund YANQ.

Since the COVID-19 pandemic, the youth sector state peaks have been meeting twice a week on Zoom. This has allowed for stronger relationships to be built which has facilitated a higher level of cooperation, sharing of knowledge and resources.

State Pre-budget Submission

YANQ lodged its pre-budget submission to the Queensland Government in October 2019. Historically, in our submission we would outline the need for a range of initiatives across the youth sector. As such, that would mean that the overall costing of our pre-budget submission would be worth many millions of dollars. Every year we have been hearing about limitation on expenditure and the competing priorities the State Government faces and how our multi-million-dollar proposals could not be funded.

This year for the first time we only outlined the need for YANQ's funding to be reinstated. Our thinking was that unless YANQ remains viable and operational, we are not going to see any advocacy for the youth sector funding increases in the future. The submission was sent to the Treasurer, Youth Minister and Director General and a number of Labor MPs including the Cabinet Budget Review Committee.

You can view YANQ's 2020-2021 submission [here](#). Unfortunately, due to the COVID-19 crisis, the state budget was postponed and will now be released in form of an economic statement in September 2020.

Reinstatement of YANQ's core funding

Despite our continued advocacy and lobbying and ongoing meetings with a range of politicians and public servants, the Labor government has failed to reinstate YANQ's core funding. Queensland continues to remain the only state without a funded youth sector peak body. In Queensland, all other sector peak bodies are funded by the State Government and the youth sector remains the only unfunded one. This anomaly continues to contribute to Queensland falling behind the rest of the states in providing quality services and support to young people.

COVID-19

The COVID-19 has changed everything so quickly and yet at the same time so many things are operating in the same dysfunctional manner, including various Governments policy processes, program development and most importantly the structure of our economy.

Since March 2020, most of YANQ's work has been focused on COVID-19 and supporting the youth sector and young people in dealing with the crisis. In the early days of the pandemic, YANQ maintained phone contact with members as much as possible, finding out about the impact of the COVID-19 restrictions on their services. As a follow up, YANQ wrote several letters to relevant Ministers outlining the need for flexibility in the Departmental Contracts with the sector and the need for extra funding.

Building on the phone conversations with members, YANQ administered an online survey to gather further information about the impact of COVID-19 on the Queensland youth sector. A brief report outlining the survey's finding was released online and shared with Minister for Youth and relevant Government Departments.

YANQ also put out a document advising the sector on steps they should consider taking in dealing with the COVID-19 pandemic.

YANQ sent letters to all Queensland Parliamentarians about the COVID-19 risk to Young People in Detention Centres urging them, as a first step, to release all young people who are held on remand. This is approximately 85% of children held in prisons. Not one parliamentarian responded to this letter. The way our parliamentarians ignore and neglect the wellbeing of our children, in particular the ones in the Youth Injustice system, is simply inhumane. Clearly, we have a long way to go before we can call ourselves a civilised society.

Other measures YANQ has undertaken to support the sector include:

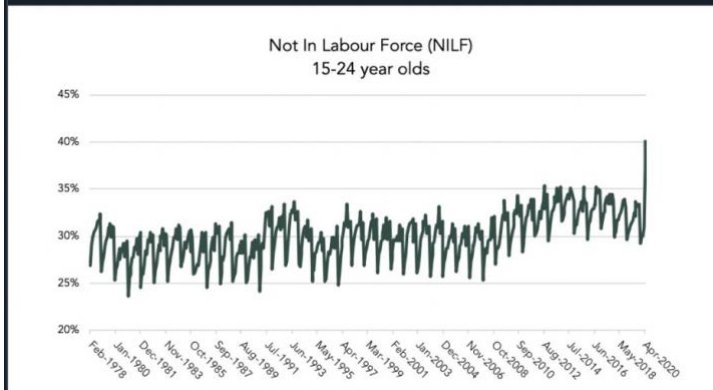
- facilitating three sector meetings online;
- setting up a Facebook group;
- joining Peaks/COVID-19 meetings facilitated by Department of Child Safety, Youth and Women and raising youth sector issues in this forum.

The main challenge that the sector has faced and we still do not have any answer to is how to connect with highly marginalised young people during lockdowns. The first lockdown we had in Queensland forced youth sector members to move their work online. This worked well with some groups of young people but the highly marginalised cohort, which historically youth work is focused on, were left with no connection or support. Since the lockdowns have stopped, services

For the first time since we started tracking ABS data (1978), the number of young people outside the labour market is over 40%. This is not normal fluctuations or seasonal adjustments – it is an absolute crisis. (1)

#ausyouth #ausecon

[Show this thread](#)



probably be without a job for a long time.

are trying to reach out and re-establish their links with this group but there are major concerns about what we should be doing if we have another spike in COVID-19 cases and we are forced into lockdown again.

In regards to national youth issues, YANQ has been working with other state youth peaks to raise with the Federal Government the need for specific strategies for young people in their recovery plan. We are highly concerned about the staggering youth unemployment rate and the fact that most of the unemployed young will

YANQ also wrote to the State Minister for Employment and Small Business and Minister for Training and Skills Development raising the need for a stand-alone program for marginalised young people who would otherwise have no chance of competing with other unemployed young people.

State Election



This man, who says he is a victim of crime, attended a youth crime rally in Townsville in February. (ABC News: Lily Nothing)

State election is scheduled to take place at the end of October 2020. Unfortunately, LNP and the Murdoch press have been running a fear campaign about youth crime and focusing the election on law and order. This is particularly so in places such as Townsville, Gold Coast and Mt Isa. YANQ has used alternative media as well as our own social media channels to raise our concern about targeting young people in this negative manner.

Another initiative of YANQ has been to question political parties on their stance on some youth sector issues. In consultation with a number of our members, YANQ developed the following four questions which we have sent to all registered Queensland political parties and have told them that we will rank them based on their responses and how best they meet the expectations of the youth sector. The four questions are:

1. In Government, would you support an increase of 20% to the funding of existing youth services?

2. In Government, would you provide funding to establish an additional 20 youth services in communities with no existing funded youth service?
3. In Government, would you re-instate core funding of YANQ which was cut 8 year ago leaving the youth sector as the only sector without a funded peak body?
4. In Government, would you roll out a substantial Youth Job Creation Program aimed at engaging marginalised young people who would otherwise have no chance of competing with other young people in the job market?

Minimum age of criminal responsibility

YANQ continued its long-standing campaign for the minimum age of criminal responsibility to be raised. The Council of Attorneys Generals are set to meet on 27th July to decide if they are going



to raise the minimum age across the country. There is a chorus of youth sector, legal and health bodies advocating to the Council of Attorneys Generals for the need to raise the minimum age of criminal responsibility. However, Queensland Government has full jurisdiction in relation to youth justice matters and at any stage can decide to raise the minimum age here in Queensland.

Make Renting Fair

YANQ remained a member of the Make Renting Fair coalition. With housing continuing to be a major issue impacting on the lives of young people, the work of this coalition is highly important for our sector. Earlier this year, the State Government introduced a new legislation to assist tenants during the COVID-19 crisis. The legislation was watered down due to strong lobbying by the real-estate/landlord lobby groups. Due to campaigning by the same powerful group, Labor Government backed away from some of the reforms originally promised as part of their review of the Tenancy Law Reforms. YANQ sent a letter to Minister for Youth urging her to keep in mind the



housing needs of young people and to maintain support for the changes. We received no response from the Minister and we understand she voted with the rest of the Government Minister along party lines.

YANQ also worked with other members of the 'Make Renting Fair' coalition running a campaign to Stop Unfair Evictions. The campaign utilised Facebook, Twitter, letters to MPs and a petition to Queensland Parliament.

YANQ has also been having a number of conversations with a group of community activists who are looking into utilizing 'tiny homes' as a model for responding to youth homelessness. YANQ has been encouraging the group to visit Melbourne and meet with Launch Housing's chief executive, Bevan Warner, and visit the project they have successfully implemented there first hand and see if there is any support they can provide for a similar pilot project to be implemented here in Queensland.

Australian Youth Development Index

YANQ, along with our sister youth peaks from across Australia, ran community consultations to help define the parameters for the 2020 Australian Youth Development Index (AYDI).



Consultation sessions with young people were held in Brisbane and Mt Isa (special thanks to Sisters Inside and Young People Ahead). The 2020 AYDI is expected to be completed by June 2020 and will inform future Federal Government policy. For more information, see the 2016 AYDI.

Online policy development

YANQ continued its research into online policy development. For the past two years we have struggled to find any NGO's that have undertaken policy development conducted primarily online. However, since the pandemic, it's a whole new world out there with many people now becoming more comfortable joining online processes. There are many online initiatives now taking place including policy processes. YANQ will continue to monitor these developments and look for examples of online policy development with the aim of integrating these processes into our ongoing work with the sector.

Key meetings

YANQ continued to meet with key legislators and policy makers including several meetings with the Minister for Youth and her advisors. The Director General of Department of Child Safety, Youth and Women. The Director General of Department of Youth Justice. Labor members of Parliament and ongoing meetings with the Office for Youth.

Other activities:

- Lodged submission to Youth Justice Amendments;
- Supported establishment of a consumer based peak body for mental health;
- Gave evidence to the National Youth Commission into Unemployment and Transitions;
- Participated in national campaign to Raise the Rate of Newstart and Youth Allowance;
- Participated as an Executive Judge for Queensland Young Achievers Awards;
- Assisted Urban Utilities to recruit a young person to join their community reference group;
- Lodged a submission to Council of Attorney Generals in regards to raising the minimum age of criminal responsibility;
- Liaison with Federal Government in relation to Safer Communities Fund;
- Media coverage on a range of issues including chroming and the need for detox and rehab.

YANQ's communication

YANQ's membership has increased to over 680. Approximately 100 of these are organisations and the rest are individual youth workers and young people. The majority of our members are from outside of South-East Queensland.

YANQ continued to have a significant presence in print and digital media. YANQ is highly respected by various media outlets and is the number one organisation for media to approach on most youth issues.

YANQ's Facebook page Likes have increased to 1216 this year. YANQ also manages two other Facebook pages for specific campaigns. They are 'Celebrate Don't Medicate' and 'Prison Not Suitable for Children'. We also have a Facebook Group Youth Work Qld.

YANQ's web page continues to be classed as Tier One which is the category for sites with the highest traffic and is equivalent to the websites of large national organisations. During the year YANQ's website had approximately 14,000 -page views by over 7,200 unique visitors.

YANQ also continues to send out periodic email bulletins to over 1000 recipients.

Here are the links to YANQ's website, three Facebook pages, the new Facebook Group and twitter feed:

- www.yanq.org.au
- <https://www.facebook.com/youthaffairsqld/>
- <https://www.facebook.com/groups/youthworkqld>
- <https://www.facebook.com/Celebrate-dont-Medicate-1770560583170393/>
- <https://www.facebook.com/Prison-not-suitable-for-children-1728727917243786/>
- https://twitter.com/news_yanq?lang=en

Treasurer's Report 2020

It is with great pleasure that I present our Accountant's Report for the year ending 30th June 2020.

Our financial records show that the association has book keeping processes in place to adequately record the association's income and expenditure and dealings with its assets and liabilities.

The interim funding that we have been receiving from Office for Youth, Department of Child Safety, Youth and Women, runs out in December 2020 and so far, we have not received any assurances that YANQ's core funding will be reinstated. Operating without core funding or any funding at all for the past 7 years has had a detrimental effect on YANQ's work and more broadly on the work of the youth sector.

However, despite the funding situation YANQ continues to be a strong voice for the rights of young people in Queensland and has led many important campaigns which are outlined earlier in this Annual Report.

I would like to take this opportunity to thank all YANQ members and subscribers for their financial contribution to YANQ. Our current membership stands at over 680. I would also like to thank everyone who has contributed to the work of YANQ. Your support has helped maintain an independent voice for the youth sector in Queensland.

If you would like further any information, please contact our office.

Elijah Buol
Treasurer



Karen Mitchell FCA

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AUDITORS'S INDEPENDENCE DECLARATION
UNDER SECTION 60-40 OF THE
AUSTRALIAN CHARITIES AND NOT-FOR-PROFIT COMMISSION ACT 2012

To the members of Youth Affairs Network of Queensland Inc.

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2020 there have been:

- (i) No contraventions of the auditor's independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the review; and
- (ii) no contraventions of any applicable code of professional conduct in respect of the review.

A handwritten signature in black ink, appearing to read 'Karen Mitchell'.

Karen Mitchell FCA

6 November 2020

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Karen Mitchell FCA

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INDEPENDENT AUDITOR'S REPORT

To the members of Youth Affairs Network of Queensland Inc.

Report on the Financial Report

I have audited the accompanying financial report of Youth Affairs Network of Queensland Inc., which comprises the statement of financial position as at 30 June 2020, the income statement and statement of cash flows for the year ended on that date, notes comprising a summary of significant accounting policies and other explanatory information, and the statement by members of the management committee.

In my opinion, the accompanying financial report Youth Affairs Network of Queensland Inc. is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (a) giving a true and fair view of the registered entity's financial position as at 30 June 2020 and of its financial performance for the year ended; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1 and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis of Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of my report.

I am independent of the registered entity in accordance with the auditor independence requirements of the ACNC Act and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

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

Emphasis of Matter – Basis of Accounting

I draw attention to Note 1 to the financial report which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the registered entity's financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose. My opinion is not modified in respect of this matter.

Emphasis of Matter – Government Funding

I draw attention to the Statement by the Management Committee disclosing the dependence of the association on state government funding for its ongoing operation. During the year the association secured additional government funding for the year ending 31 December 2021.

Management Committee's Responsibility for the Financial Report

The Management Committee of the association is responsible for the preparation of the financial report that gives a true and fair view and has determined that the basis for preparation described in Note 1 to the financial report is appropriate to meet the requirements of the *Associations Incorporation Act (Qld) 1981* and the *Australian Charities and Not-for-profit Commission Act 2012*.

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INDEPENDENT AUDITOR'S REVIEW REPORT...continued

To the members of Youth Affairs Network of Queensland Inc.

The management committee's responsibility also includes such internal control as the management committee determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the members of the management committee are responsible for assessing the association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management committee either intend to liquidate the association or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibility

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 registered entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the responsible entities.
- Conclude on the appropriateness of the responsible entities use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the registered entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the registered entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the association to express an opinion on the financial report. I am responsible for the direction supervision and performance of the association audit. I am solely responsible for my audit opinion.

I communicate with the association regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Karen Mitchell FCA

6 November 2020

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Beware



The non-profit
industrial complex.