

INDEPENDENT AUDIT REPORT

To the members of the Springvale Indochinese Mutual Assistance Association Inc.

Scope

I have audited the attached special purpose financial report of the Springvale Indochinese Mutual Assistance Association Inc. for the year ended 30th June 2018. The Committee of the Indochinese Mutual Assistance Association Inc. are responsible for the preparation and presentation of the financial report and information contained therein. I have conducted an independent audit of the financial report in order to express an opinion on it to the members. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the members.

The special purpose financial report has been prepared for distribution to the members of the Springvale Indochinese Mutual Assistance Association Inc. so as to fulfil the reporting requirements under the Associations Incorporation's Reform Act 2012. I disclaim any assumption of responsibility for any reliance on this audit report or on the financial statements to which it relates to any person other than the members or for any purpose other than that for which it was prepared.

My audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial report is free of material misstatement. My Procedures included examination, on a test basis, of evidence of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly in accordance with Australian accounting standards and the Incorporated Association's Reform Act 2012 so as to present a view of the Association which is consistent with my understanding of its financial position and the results of its operations.

Independence

In conducting our audit, I followed applicable independence requirements of Australian professional ethical pronouncements.

Audit Opinion

The Audit opinion expressed in this report has been formed on the above basis.

In my opinion the financial report of the Springvale Indochinese Mutual Assistance Association Inc. presents a true and fair view of the statement of financial position as at 30th June, 2018 and the statement of financial performance of the Association for the year then ended in accordance with applicable Accounting Standards and the Incorporated Associations Reform Act 2012.

Julius Sommers CPA
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Signature of Auditor.....*Julius Sommers*.....

Date.....*17 Oct 2018*.....