

Independent Auditor's Report to the Catholic Education Office of Western Australia and the Mental Health Commission (Drug and Alcohol Office)

Report on the Audit of the Statement of Receipt and Expenditure

Opinion

We have audited the accompanying Statement of Receipt and Expenditure (the "Statement") which comprises details of the grant monies expended of the Catholic Education Commission of Western Australia ("the Recipient"). The Statement has been prepared by the Recipient in accordance with the SDERA - Drug and Alcohol Office Agreement (the "Programme") for the funding year 1 July 2016 to 30 June 2017.

In our opinion the accompanying Statement presents fairly, in all material respects, the grant monies received and expended by the Recipient for the year 1 July 2016 to 30 June 2017 in accordance with the accruals basis of accounting and the grant monies were expended in accordance with the Programme.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Statement* section of our report. We are independent of the Recipient in accordance with 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 our audit of the Statement in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Basis of Accounting and Restriction on Distribution and Use

We draw attention to the "Management's Responsibilities for the Statement" paragraph below, which states that the Statement has been prepared in accordance with the accruals basis of accounting. The Statement has been prepared for the purpose of fulfilling the Recipient's financial reporting responsibilities under the Programme. As a result, the Statement may not be suitable for another purpose. Our report is intended solely for the Recipient and the Mental Health Commission (Drug and Alcohol Office) (the "Funding Provider") and should not be distributed or used by parties other than the Recipient and Funding Provider.

Management's Responsibilities for the Statement

Management are responsible for the preparation and fair presentation of the Statement in accordance with the Programme and has determined that the accruals basis of accounting is appropriate to meet

the financial reporting requirements of the Programme and the needs of the Recipient and the Funding Provider. Management's responsibility also includes such internal control as management determine is necessary to enable compliance with the Programme and the preparation and fair presentation of the Statement that is free from material misstatement, whether due to fraud or error.

In preparing the Statement, management are responsible for assessing the Recipient'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 management either intend to liquidate the Recipient or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement 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 this Statement.

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

- Identify and assess the risks of material misstatement of the Statement, 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 our 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 Recipient's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's 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 Recipient's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement 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 Recipient to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with management 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.

Deloitte Touche Tohmatsu

DELOITTE TOUCHE TOHMATSU



Peter Rupp

Partner

Chartered Accountants

Perth, 15 September 2017

Registered Company Auditor Number: 278411

CATHOLIC EDUCATION OFFICE OF WESTERN AUSTRALIA

MENTAL HEALTH COMMISSION (Drug and Alcohol Office)

STATEMENT OF INCOME AND EXPENDITURE

FOR THE YEAR ENDED 30 JUNE 2017

	2017 \$	2016 \$
INCOME		
Grant Funding	1,417,264	1,394,945
Interest Income	8,082	12,466
Resource Recoup and Miscellaneous Income	12,213	3,927
TOTAL INCOME	<u>1,437,559</u>	<u>1,411,338</u>
EXPENSES		
Administration	51,354	54,717
Curriculum and Resource Development	42,307	22,753
Personnel Costs	943,184	1,167,543
Publicity and Promotions	25,276	27,786
Regional Organising Committees	81,561	99,739
Strategic Planning	314	722
IT Expenses	6,628	39,012
Transfer to Methamphetamine Initiative	-	227,273
TOTAL EXPENDITURE	<u>1,150,624</u>	<u>1,639,545</u>
Surplus / (Deficit) for the Period	286,935	(228,207)
Surplus Brought Forward	523,143	751,350
Surplus Carried Forward	<u><u>810,078</u></u>	<u><u>523,143</u></u>