

**INDEPENDENT AUDIT REPORT ON THE CANBERRA ORNITHOLOGISTS GROUP
INCORPORATED'S FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2018**

To the Committee of the Canberra Ornithologists Group Incorporated.

Opinion

I have audited the financial report of the Canberra Ornithologists Group Incorporated, which comprises of the Statement of Financial Position, the Statement of Comprehensive Income and associated notes. In my opinion, the attached financial report presents fairly the results of the operations for the financial year ended 30 June 2018 for the Canberra Ornithologists Group Incorporated.

Basis for 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 Canberra Ornithologists Group Incorporated 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 my audit 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 our opinion.

Emphasis of Matter – Basis of Accounting

The financial report has been prepared on an accrual basis and no opinion is expressed as to whether this and other accounting policies used are appropriate to the needs of the Committee. In addition, the financial report may not be suitable for another purpose. My opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Financial Report

Management is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the applicable legislation and for such internal control as management determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error. In preparing the financial report, management is responsible for assessing the Canberra Ornithologists Group Incorporated's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Canberra Ornithologists Group Incorporated or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Canberra Ornithologists Group Incorporated's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

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 my 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 financial report.



Rod Griffiths
Chartered Accountant
5 Yampi Place Fisher

4 October 2018