



Terms and Conditions

Objectives of Engagement

All procedures to be performed on a job will be limited exclusively to those related to the engagement. Neither an audit nor a review will be conducted and, accordingly, no assurance will be expressed. Unless otherwise agreed, the engagement cannot be relied upon to disclose irregularities, including fraud, other illegal acts and errors that may occur.

Engagement Output

DLA Partners will not be held responsible for delays due to you not delivering the required information to us when requested.

The intended use and distribution of the reports we prepare are for your own sole use. We do not accept responsibility to any other person for the content of the reports prepared. We will not share your reports with third parties without your prior consent.

Terms of Payment

Unless otherwise agreed, our terms of payment are strictly 30 days from the date of each invoice. As part of the conditions of our terms of trade, you submit to the exclusive jurisdiction of the Queensland Magistrates Court for any proceedings in relation to unpaid invoices.

Verbal Advice

From time to time we will give verbal advice in meetings and over the telephone. If ever you wish to act on verbal advice, please contact us first. Written advice is preferred to ensure clear and mutually agreed outcomes are defined, and to also ensure we are compliant with all areas of law and regulatory compliance.

Documents

We shall endeavour to ensure that all documentation is lodged with the relevant regulatory authorities by the due dates, provided all information and documentation is received allowing adequate time for preparation and lodgement of the documentation.

Responsibility for Accounting and Internal Control Systems

We advise that the responsibility for the maintenance of a business accounting system and internal control systems rests with you (the client), including the protection from, prevention against and the detection of fraud. You will be responsible for the maintenance and keeping of books of account. If any material weakness in the accounting system or internal control systems comes to our notice, we will advise accordingly.

It is important to remember that you are personally responsible for the information contained in any statutory return and that you must retain all necessary supporting documentation to back up any claim. We will not take responsibility for any failure on your behalf to maintain adequate records.

Limitation of Liability

Our liability may be limited by a scheme approved under Professional Standards legislation. Further information on schemes is available from the Professional Standards Council: <http://www.psc.gov.au/professional-standards-schemes/what-are-schemes>.

Privacy Policy

DLA Partners is committed to treating the personal information we collect in accordance with the Australian Privacy Principles in the *Privacy Act 1988 (Cth) (Privacy Act)*. Our Privacy Policy sets out how DLA Partners handles all personal information. For a copy of the policy, please go to our website www.dlapartners.com.au or contact our Office Manager by emailing clientservices@dlapartners.com.au or phoning on 07 3863 9444.

Engagement of Third Parties

DLA Partners may engage independent third parties to assist with the preparation of your financials and income tax returns. By signing this engagement letter you authorise us to share your relevant information with these third parties to assist with preparing your returns. All information shared will be done so on a confidential basis and those third parties may be engaged by us as either independent contractors or consultants to help deliver on our engagement with you.

Ownership of Documents

The final financial statements, tax return and any other documents which we are specifically engaged to prepare, together with any other original documents given to us, shall remain your property. Any other documents brought into existence by us including general journals, working papers, the general ledger, draft financial statements and/or tax returns, will remain **our** property at all times. However, we will always provide you with copies of any documents that you may require from time to time.

Quality Review

As a member of a professional accounting body, we are subject to periodic quality assurance reviews. Unless otherwise advised by yourself, by engaging our firm you are consenting to your files being part of such a quality review.

Standards

We aim to provide the highest standard of professional service and are focused on the concerns of our clients. If for any reason you feel you have not received the service level expected or have an issue to raise, please, contact me to discuss how the problem may be resolved.

Continuation/Termination

Our appointment as your accountant and tax agent will continue indefinitely on the terms outlined in this agreement until such time as it is varied. This agreement may also be terminated in writing by either party at any time.