



## 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.

### Who May Instruct Us

You confirm that you, and any other person you nominate in writing from time to time (provided we have acknowledged such nomination), are authorised to give us instructions and information on behalf of all persons we are acting for and to receive our advice and documents on their behalf.

If we are acting for a business, and we receive conflicting advice, information or instructions from different persons, we may refer the matter to the board of directors, partners or proprietors (as applicable) and act only as requested by them.

We will advise you and your spouse or partner on the basis that you are a family unit with shared interests. We may deal with either of you and may discuss with either of you the affairs of the other. If you wish to change these arrangements, please let us know.

Each party agrees that the DLA engagement letter, fixed price agreement, direct debit form or other DLA document may be executed by electronic signature, which shall be considered as an original signature for all purposes and shall have the same force and effect as an original signature. The parties consent to the use of electronic means to sign these documents and agree that a copy of the executed document, including a scanned or electronically signed copy, shall be deemed to be an original.

### Know Your Customer and AML/CTF Obligations

We may be required to collect, verify and maintain your personal information and information about any beneficial owners, controllers or related parties to comply with our obligations under applicable anti-money laundering, counter-terrorism financing and proliferation financing laws, including the Anti-Money Laundering and Counter-Terrorism Financing Act 2006 (Cth), associated rules and the "Customer Due Diligence" requirements of the anti-money laundering laws and counter-terrorism regimes.

These obligations may include:

- establishing and verifying your identity and beneficial ownership;
- assessing and managing money laundering, terrorism financing and proliferation financing risks on an ongoing basis;
- conducting enhanced or simplified due diligence depending on assessed risks;
- monitoring transactions and activities;
- making reports to regulatory authorities (eg AUSTRAC) and other reports required by law; and
- complying with record keeping obligations.

You agree to provide all information and documentation reasonably requested for these purposes and acknowledge that we may make enquiries or searches of appropriate databases.

You acknowledge that where we are required by law, we may make reports or disclosures to regulatory authorities without notice to you and we are not permitted to inform you that such a report or disclosure has been made.

Regulatory requirements relating to anti-money laundering and counter-terrorism financing may change during the term of this engagement. If such changes apply to the services that we provide, we may require additional information from you or amend this engagement letter to ensure ongoing compliance.

### **Engagement Output**

DLA Partners will not be held responsible for delays due to you not delivering the required information to us when requested to meet applicable deadlines. We will rely on such information being true, correct and complete and will not audit the information (except to the extent we are specifically engaged to provide audit-related services).

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.

### **Fees and Terms of Payment**

Our fees will be charged as outlined in your engagement letter and have been set based on the level of skill, responsibility, importance and value of the advice, as well as the level of risk.

If we have provided you with an estimate of our fees for any specific work, this is an estimate only and our actual fees may vary. We may provide a fixed fee for the provision of specific services. If it becomes apparent to us, due to unforeseen circumstances, that a fixed fee is inadequate, we may notify you of a revised figure and seek your agreement to it.

In some cases you may be entitled to assistance with your professional fees, particularly in relation to any investigation into your tax affairs by the ATO. Assistance may be provided through insurance policies you hold or via membership of a professional or trade body. Other than where such insurance was arranged through us, you will need to advise us of any such insurance cover that you have. You will remain liable for our fees regardless of whether all or part are to be paid by someone else.

In addition to our fees, any disbursements and expenses we incur in the course of performing our services will be added to invoices where appropriate, including GST.

Unless otherwise agreed to the contrary, our fees do not include the costs of any counsel or other professionals or third parties engaged with your approval.

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.

In addition, we may charge interest on late paid invoices, or suspend our services, or cease to act for you on giving written notice if payment of any fees is unduly delayed.

If permitted by law or professional guidelines we may exercise a lien over all materials or records in our possession relating to all engagements for you until all outstanding fees and disbursements are paid in full.

### **Our 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 so that we can confirm this advice in writing. 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.

You must not act on advice given by us on an earlier occasion without first confirming with us that the advice is still valid.

We will not provide you with investment or financial advice regulated under the Corporations Act 2001 (Cth) unless we have expressly agreed to do so in writing, specifying an applicable Australian Financial Services License number.

### **Conflicts of Interest**

We will inform you if we become aware of any conflict of interest in our relationship with you (including between the various persons our engagement covers) or in our relationship with you and another client. Where conflicts are identified which cannot be managed in a way that protects your interests then we will be unable to provide further services to some or all of the persons to whom the engagement applies. If this arises, we will inform you promptly.

We may act for other clients whose interest are not the same as or are adverse to yours, subject to the obligations of conflicts of interest and confidentiality referred to above.

### **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. You agree not to bring any claim against any of our principals, partners, directors or shareholders, or our employees.

To the maximum extent permitted by law, we are not liable to you for:

- indirect, special or consequential losses or damages of any kind; or
- liability arising due to the acts or omissions of any other person or circumstances outside our reasonable control, or your breach of these terms.

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](http://www.dlapartners.com.au) or contact our General Manager by emailing [clientservices@dlapartners.com.au](mailto:clientservices@dlapartners.com.au) or phoning on 07 3863 9444.

## **Confidentiality**

We take all reasonable steps to keep your information confidential, except where:

- we need to disclose your information to our service providers (see below) or regulatory bodies in performing the services, our professional advisers or insurers or as part of an external peer review from time to time. Our files may also be subject to review as part of the quality review program of Chartered Accountants Australia and New Zealand, and other bodies. By accepting our engagement you acknowledge that, if requested, our files relating to our engagement with you will be made available under this program. We will take all reasonable steps to ensure any such recipient (other than a regulatory body) keeps such information confidential on the same basis;
- we are required by laws, regulation, a court of competent authority, or those professional obligations referred to in this document, to disclose the information;
- we provide limited information (but only to the extent reasonably necessary) to potential purchasers (or their professional advisors) of our practice, but we will take reasonable steps to ensure that any such recipient keeps the disclosed information confidential; or
- you give us permission to disclose the information.

We may retain your information during and after our engagement to comply with our legal requirements or as part of our regular IT back-up and archiving practices. We will continue to hold such information confidentially.

## **Limitation of Third Party Rights**

Our advice and information is for your sole use, and we accept no responsibility to any third party, unless we have expressly agreed in our engagement letter that a specified third party may rely on our work.

## **Engagement of Third Parties**

DLA Partners may engage independent third parties to assist with the preparation of your financials and income tax returns. This may include outsourced providers, such as either independent contractors or consultants (as listed in Appendix A), or Cloud Computing services (as listed in Appendix B).

By signing our engagement letter you authorise us to approach third parties as may be appropriate for information to deal with your affairs, or 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.

Your data will be stored in servers physically located in Australia (unless otherwise specified in Appendix B) and in accordance with the security practices of the third party service provider and DLA's Privacy Policy.

## **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. We own the copyright and all intellectual property rights to 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. Unless we agree otherwise, anything we create in connection to our engagement by you may be used only for the purpose for which you have engaged us. 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.

### **Professional Obligations**

We aim to provide the highest standard of professional service and are focused on the concerns of our clients. We will comply with the professional and ethical standards of the Accounting Professional and Ethical Standards Board, available at [apesb.org.au](http://apesb.org.au). This includes APES 110 (*Code of Ethics for Professional Accountants (including Independence Standards)*), which among other things contains provisions that apply if we become aware of any actual or potential 'non-compliance with governing laws or regulations'. Where any such non-compliance poses substantial harm (such as serious adverse consequences to investors, creditors, employees, auditor, group auditor or the public), we may be required to disclose the matter to an appropriate authority.

If for any reason you feel you have not received the service level expected or have an issue to raise, please contact us to discuss how the problem may be resolved.

### **Continuation/Refusal of Services/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.

Where we are unable to complete required Customer Due Diligence, or where Anti-Money Laundering/CTF concerns arise that cannot be satisfactorily addressed, we may suspend or refuse to provide services, or terminate this engagement, without liability and without being required to provide reasons where prohibited by law.

### **Communication**

You must keep us informed on a timely basis of changes in your circumstances or details that may affect our services. We may send communication to the last contact details you provided. Unless instructed otherwise we may, where appropriate, communicate with you and third parties via email or other electronic means. The recipient is responsible for virus checking emails and attachments. There is a risk of non-receipt, inadvertent misdirection or interception by third parties in any form of communication, whether electronic, postal or otherwise. We are not responsible for any such matters beyond our control.

### **Disputes and Complaints**

If you have any concerns about our costs or services, please speak to the person responsible for the engagement letter to you. To resolve your concerns we have policies and procedures in place to deal appropriately with complaints and will use best endeavours to resolve a complaint or dispute to the mutual satisfaction of the parties involved. We may require you to detail your complaint in writing to allow us to fully investigate any concerns that you raise.

**DLA PARTNERS  
OUTSOURCED SERVICE PROVIDERS**

Outsourced service providers that DLA Partners engages to assist in the undertaking of your work, includes, but is not limited to, the companies below. At times we may have to use the services of lawyers and the like in the delivery of your work.

NAME OF OUTSOURCED PROVIDER	LOCATION	SERVICES
InfoTech Solutions Pty Ltd	Queensland	<ul style="list-style-type: none"> <li>• IT Service and Support</li> <li>• Cloud server hosting</li> </ul>
Backoffis Pty Ltd	Head office: NSW Work performed: India	<ul style="list-style-type: none"> <li>• Bookkeeping</li> <li>• SMSF processing</li> </ul>
ParkesBPO	Philippines	<ul style="list-style-type: none"> <li>• Bookkeeping</li> <li>• Accounting</li> </ul>
Dacy Investments Pty Ltd	Queensland	<ul style="list-style-type: none"> <li>• Consulting</li> </ul>
Hughes Group Services Pty Ltd	Queensland	<ul style="list-style-type: none"> <li>• R&amp;D Tax Incentive specialists</li> </ul>
Integrated Audit Services Pty Ltd	Queensland	<ul style="list-style-type: none"> <li>• Audit of work, including SMSF</li> </ul>
NowInfinity Pty Ltd	Queensland	<ul style="list-style-type: none"> <li>• Corporate Compliance and legal documents</li> </ul>
View Legal Pty Ltd	Queensland	<ul style="list-style-type: none"> <li>• Estate Planning Advice</li> </ul>
Worrells	Queensland	<ul style="list-style-type: none"> <li>• Insolvency specialists</li> </ul>
Accurium Pty Ltd	Tasmania	<ul style="list-style-type: none"> <li>• Actuarial certificates and services</li> </ul>
McInnes Wilson	Queensland	<ul style="list-style-type: none"> <li>• Legal services</li> </ul>
InfoTrack	NSW	<ul style="list-style-type: none"> <li>• Legal and conveyancing searches</li> <li>• Verification of Identity</li> </ul>
Norton Rose Fulbright	Queensland	<ul style="list-style-type: none"> <li>• Legal services</li> </ul>
Rouse Lawyers	Queensland	<ul style="list-style-type: none"> <li>• Legal services</li> </ul>
Results Legal	Queensland	<ul style="list-style-type: none"> <li>• Legal Services</li> </ul>
Clover Law	Queensland	<ul style="list-style-type: none"> <li>• Estate Planning</li> </ul>
Coveworks	Queensland	<ul style="list-style-type: none"> <li>• Consulting Services</li> </ul>

**DLA PARTNERS  
CLOUD COMPUTING PROVIDERS**

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Cloud Computing providers that DLA Partners engages to assist in the undertaking of your work, includes, but is not limited to, the companies below. At times we may have to use other software in the delivery of your work.

NAME OF CLOUD PACKAGE	LOCATION	SERVICE
FYI Docs	South Australia	<ul style="list-style-type: none"> <li>• Document Management</li> </ul>
MYOB	Victoria	<ul style="list-style-type: none"> <li>• Accounting Software</li> </ul>
Xero	Victoria	<ul style="list-style-type: none"> <li>• Accounting Software</li> </ul>
Reckon	NSW	<ul style="list-style-type: none"> <li>• Accounting Software</li> </ul>
Intuit Quickbooks	NSW	<ul style="list-style-type: none"> <li>• Accounting Software</li> </ul>
Class Super	NSW	<ul style="list-style-type: none"> <li>• SMSF administration</li> </ul>
NowInfinity	Queensland	<ul style="list-style-type: none"> <li>• Corporate Compliance &amp; legal documents</li> </ul>
InfoTech Solutions Pty Ltd	Queensland	<ul style="list-style-type: none"> <li>• Cloud server hosting</li> </ul>
Receipt Bank Australia Pty Ltd, T/A DEXT	NSW	<ul style="list-style-type: none"> <li>• Manages receipts and invoices</li> </ul>
The Gap Portal	New Zealand	<ul style="list-style-type: none"> <li>• Business Consulting software</li> </ul>
Content Snare	Queensland	<ul style="list-style-type: none"> <li>• Document Collection</li> </ul>