

INDEPENDENT AUDIT REPORT ON THE AUSTRALIAN COMMITTEE FOR IUCN INC. INCOME AND EXPENDITURE STATEMENT FOR FY23 AND COMPARISON TO FY22

To the Committee of Management of the Australian Committee for IUCN Inc.

Opinion

I have audited the Income and Expenditure Statement for FY23 and Comparison to FY22 (the financial report) of the Australian Committee for IUCN Inc. (ACIUCN) which is Appendix 1 to the FY23 Financial Report for the Australian Committee for IUCN Inc. and reports income of \$249,039 and expenditure of \$205,916 for the financial year ending 30 June 2023. In my opinion, the attached financial report presents fairly the results of the operations for the financial year ended 30 June 2023 for the ACIUCN.

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 ACIUCN 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

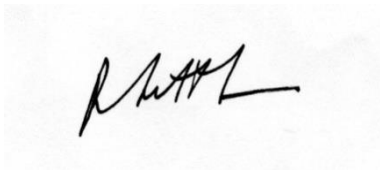
The financial report has been prepared on a cash basis and no opinion is expressed as to whether this and other accounting policies used are appropriate to the needs of the Committee of Management. In addition, the financial report may not be suitable for another purpose. My opinion is not modified in 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 ACIUCN'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 ACIUCN or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the ACIUCN'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.

A handwritten signature in black ink, appearing to read 'R Griffiths', is centered on a light gray rectangular background.

Rod Griffiths
Chartered Accountant
5 Yampi Place Fisher

13 November 2023