

1 March 2016

Dear Branch Executive,

As it is now March of the current 2015/16 financial year, Can Assist's audit preparation is about to begin. Therefore we have attached audit documents for you to complete, sign and return dependent on your audit choice.

1. *Centralised Audit Checklist*
2. *Bank Confirmation Certificate Central Audit*
3. *Local Audit Checklist*
4. *Bank Confirmation Certificate Local Audit*
5. *Documentation Requirements Checklist*

**Branches electing to be audited by our Sydney external auditor - Dobbs Vumbaca**

If you elect to be centrally audited in Sydney, please complete and return documents 1 and 2 to Sydney office by **31 March**. You are required to print out a **Bank Confirmation Certificate Central Audit** form for **every** branch bank account held and return them to Can Assist Sydney Office. If any new branch bank accounts are opened after 31 March, you will need to complete a fresh Bank Confirmation Certificate Central Audit form and send it to us; and notify us immediately of any bank account closures.

Please also note the timelines stated on the Documentation Requirements Checklist for provision of your financial information to assist Sydney Office to meet its data processing and statutory external audit deadlines. If you believe there will be a problem adhering to these timelines we would be grateful if you would let Sydney office know at your earliest opportunity.

**Branches electing to be locally audited**

If you engage a local **registered auditor** please complete and return document 3 and return signed **copies of document 4 to Sydney office by 31 March**. You are required to print out a **Bank Confirmation Certificate Local Audit** form for **every** branch bank account and send the originals to your local auditor. If any new branch bank accounts are opened after 31 March, you will need to complete a fresh Bank Confirmation Certificate Local Audit form and send the original to your local auditor and a copy to us; and notify us immediately of any bank account closures.

**Please also send a copy of your local auditor's engagement letter by 30 April.**

Please also note the timelines stipulated on the Documentation Requirements Checklist which your local auditor is required to adhere to in order for Can Assist to meet its external consolidated financial audit and reporting deadlines. Therefore we recommend that you make a firm booking for your external auditor's time at the same time as you engage them so that they are able to meet Can Assist's consolidated audit timelines.

## **All Branches**

We would like all branch executive to read the Documentation Requirements Checklist attached and in particular the section titled "External Auditor Branch Transactions Supporting Document Checklist" as this section describes the **minimum standard of substantiating documentation** for branch transactions **acceptable to all registered external auditors**.

Once again I would like to thank all branches in advance for their forthcoming cooperation in the 2015/16 financial audit and many thanks to those branches who are currently sending Sydney Office their monthly financial records together with all the supporting paper work on a timely basis.

Kind Regards

A handwritten signature in cursive script, appearing to read "A. Pritchard".

Audrey Pritchard  
Finance Manager