Appendix D - Annual Membership Assurance Report (100 or more members) – NSW, Vic and WA associations

ANNUAL MEMBERSHIP ASSURANCE REPORT[9]

Independent Assurance Report[10]

To the [name of governing body] of [name of occupational association]

Opinion

We have undertaken a reasonable assurance engagement on (name of occupational association)'s compliance, in all material respects, in its preparation of the subject matter information ("the Return") as evaluated against the Guidance Note on Fees Payable and Assurance Reporting dated November 2026 issued by the Professional Standards Council ("the Guidance").

In our opinion, (name of occupational association) has complied, in all material respects in the preparation of the Return as evaluated against the Guidance.

Basis for Opinion

We conducted our engagement in accordance with the Standard on Assurance Engagements ASAE 3100 *Compliance Engagements* issued by the Australian Auditing and Assurance Standards Board.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

(Name of occupational association) responsibility

(Name of occupational association) is responsible for:

(a) The compliance activity undertaken to meet the preparation of the Return

(b) Identification of risks that threaten the preparation of the Return identified above being met and controls which will mitigate those risks and monitor ongoing compliance.

Our Independence and Quality Management

We have complied with the independence and relevant ethical requirements, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The firm applies Auditing Standard ASQM1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Assurance Practitioner's Responsibilities

Our responsibility is to express an opinion on (name of occupational association)'s compliance, in all material respects, with the preparation of the Return as evaluated against the Guidance. ASAE 3100 requires that we plan and perform our procedures to obtain reasonable assurance about whether, (name of occupational association) has complied, in all material respects, with the preparation of the Return as evaluated against the Guidance.

An assurance engagement to report on (name of occupational association)'s compliance with the preparation of the Return involves performing procedures to obtain evidence about the compliance activity and controls implemented to meet that requirement. The procedures selected depend on our judgement, including the identification and assessment of risks of material non-compliance as evaluated against the Guidance.

[9] The Councils' reserve the right to inspect the relevant accounts of an association providing the *Annual Membership Assurance Report*.

[10] Appendix 6, Example 2 of the Standard on Assurance Engagements ASAE 3100 *Compliance Engagements*.

Inherent Limitations

Because of the inherent limitations of an assurance engagement, together with the internal control structure it is possible that fraud, error, or non-compliance with compliance requirements may occur and not be detected.

A reasonable assurance engagement does not provide assurance on whether compliance will continue in the future.

Restricted Use

This report has been prepared for use by (name of occupational association) and the Professional Standards Council(s) for the purpose of confirming (name of occupational association)'s compliance with the Guidance in its preparation of the Return. We disclaim any assumption of responsibility for any reliance on this report to any person other than [intended users], or for any other purpose other than that for which it was prepared.

Return

	No. of eligible scheme members	Amount due to PSC	Amount paid	Date paid	Interest due to PSC (if any) as at certification date	Interest paid	Date paid
Opening statement							
Annual adjustment							

Name of Assurance Practitioner

[Assurance practitioner's signature]
[Date of the assurance practitioner's assurance report]
[Assurance practitioner's location]

Association Membership (circle as appropriate)	CPAA	CA ANZ	IPA

Declaration:

I am not a member of the occupational association for which this opinion is expressed.

OR

I am a member of the occupational association and declare I have complied with ethical and independence standards in completing this assurance engagement (assurance report).

Signature of Assurance Practitioner _____

Date _____

Appendix D - Annual Membership Assurance Report (100 or more members) – Qld and SA associations

ANNUAL MEMBERSHIP ASSURANCE REPORT[11]

Independent Assurance Report[12]

To the [name of governing body] of [name of occupational association]

Opinion

We have undertaken a reasonable assurance engagement on (name of occupational association)'s compliance, in all material respects, in its preparation of the subject matter information ("the Return") as evaluated against the Guidance Note on Fees Payable and Assurance Reporting dated November 2026 issued by the Professional Standards Council ("the Guidance").

In our opinion, (name of occupational association) has complied, in all material respects in the preparation of the Return as evaluated against the Guidance.

Basis for Opinion

We conducted our engagement in accordance with the Standard on Assurance Engagements ASAE 3100 *Compliance Engagements* issued by the Australian Auditing and Assurance Standards Board.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

(Name of occupational association) responsibility

(Name of occupational association) is responsible for:

(a) The compliance activity undertaken to meet the preparation of the Return

(b) Identification of risks that threaten the preparation of the Return identified above being met and controls which will mitigate those risks and monitor ongoing compliance.

Our Independence and Quality Management

We have complied with the independence and relevant ethical requirements, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The firm applies Auditing Standard ASQM1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Assurance Practitioner's Responsibilities

Our responsibility is to express an opinion on (name of occupational association)'s compliance, in all material respects, with the preparation of the Return as evaluated against the Guidance. ASAE 3100 requires that we plan and perform our procedures to obtain reasonable assurance about whether, (name of occupational association) has complied, in all material respects, with the preparation of the Return as evaluated against the Guidance.

An assurance engagement to report on (name of occupational association)'s compliance with the preparation of the Return involves performing procedures to obtain evidence about the compliance activity and controls implemented to meet that requirement. The procedures selected depend on our judgement, including the identification and assessment of risks of material non-compliance as evaluated against the Guidance.

[11] The Councils' reserve the right to inspect the relevant accounts of an association providing the *Annual Membership Assurance Report.*

[12] Appendix 6, Example 2 of the Standard on Assurance Engagements ASAE 3100 *Compliance Engagements*.

Inherent Limitations

Because of the inherent limitations of an assurance engagement, together with the internal control structure it is possible that fraud, error, or non-compliance with compliance requirements may occur and not be detected.

A reasonable assurance engagement does not provide assurance on whether compliance will continue in the future.

Restricted Use

This report has been prepared for use by (name of occupational association) and the Professional Standards Council(s) for the purpose of confirming (name of occupational association)'s compliance with the Guidance in its preparation of the Return. We disclaim any assumption of responsibility for any reliance on this report to any person other than [intended users], or for any other purpose other than that for which it was prepared.

Return

	No. of eligible scheme members	Amount due to PSC (per quarter)	Amount paid	Date paid	Interest due to PSC (if any) as at certification date	Interest paid	Date paid
Opening statement							
1st adjustment							
2nd adjustment							
3rd adjustment							
4th adjustment							

Name of Assurance Practitioner

[Assurance practitioner's signature]
[Date of the assurance practitioner's assurance report]
[Assurance practitioner's location]

Association Membership (circle as appropriate)	CPAA	CA ANZ	IPA

Declaration:

I am not a member of the occupational association for which this opinion is expressed.

OR

I am a member of the occupational association and declare I have complied with ethical and independence standards in completing this assurance engagement (assurance report).

Signature of Assurance Practitioner _____

Date _____

Appendix E – Annual Membership Assurance Report (less than 100 members) – NSW, Vic and WA associations

Associations with less than 100 members

For associations with a membership of less than 100 eligible scheme members in any annual fee period, the Chief Executive Officer, or equivalent nominee, and the Finance Officer must complete the signatory section below.

ANNUAL MEMBERSHIP ASSURANCE REPORT[13]

Return

	No. of eligible scheme members	Amount due to PSC	Amount paid	Date paid	Interest due to PSC (if any) as at certification date	Interest paid	Date paid
Opening statement							
Annual adjustment							

In our opinion, the Return has been prepared in accordance with Guidance Note on Fees Payable and Assurance Reporting dated November 2026, issued by the Professional Standards Councils.

NAME OF CEO/NOMINEE _____ **SIGNATURE** _____

And

NAME OF FINANCE OFFICER _____ **SIGNATURE** _____

DATE _____

[13] The Councils' reserve the right to inspect the relevant accounts of an association providing the *Annual Membership Assurance Report.*

Appendix E – Annual Membership Assurance Report (less than 100 members) – Qld and SA associations

Associations with less than 100 members

For associations with a membership of less than 100 eligible scheme members in any annual fee period, the Chief Executive Officer, or equivalent nominee, and the Finance Officer must complete the signatory section below.

ANNUAL MEMBERSHIP ASSURANCE REPORT[14]

Return

	No. of eligible scheme members	Amount due to PSC (per quarter)	Amount paid	Date paid	Interest due to PSC (if any) as at certification date	Interest paid	Date paid
Opening statement							
1st adjustment							
2nd adjustment							
3rd adjustment							
4th adjustment							

In our opinion, the Return has been prepared in accordance with Guidance Note on Fees Payable and Assurance Reporting dated November 2026, issued by the Professional Standards Councils.

NAME OF CEO/NOMINEE _____ **SIGNATURE** _____

And

NAME OF FINANCE OFFICER _____ **SIGNATURE** _____

DATE _____

[14] The Councils' reserve the right to inspect the relevant accounts of an association providing the *Annual Membership Assurance Report.*