



## ANNUAL MEMBERSHIP VERIFICATION CERTIFICATE<sup>a</sup>

Verification of [occupational association] members covered by the [name of scheme] in [State/Territory].

Associations with eligible scheme members in any annual fee period that is **equal to or exceeds 100** are required by the Councils to provide an independent Annual Membership Verification Certificate (**this certificate**). The requirement to provide an Annual Membership Declaration Certificate is limited to where eligible scheme members in any annual fee period is **less than 100**. There is **no requirement to complete both declarations**, only that which is appropriate.

### Scope

We have examined the attached Returns for the [name of occupational association] for the annual fee period.

Each period<sup>b</sup> [ to ] the [name of occupational association] is responsible for the preparation and presentation of the Returns and the information they contain. We disclaim any assumption of responsibility for any reliance on this report or on the Returns to which it relates to any person other than the Professional Standards Council(s); or for any purpose other than that for which it was prepared.

We have conducted an independent examination of the Returns in order to express an opinion on them to the Professional Standards Council(s). Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the Returns. These procedures have been undertaken to form an opinion whether in all material respects, the attached Returns are presented fairly in accordance with Professional Standards Councils requirements.

### Our Opinion

Our opinion expressed in this report has been formed on the above basis. In our opinion the information contained in the attached Returns and detailed in the table below is presented fairly and in accordance with the underlying records of the [name of occupational association].

	Cumulative no. of eligible scheme members	Amount due to PSC <sup>c</sup>	Amount paid <sup>d</sup>	Date paid <sup>e</sup>	Interest due <sup>f</sup> to PSC (if any) as at certification date	Interest paid	Date paid
Opening statement <sup>g</sup>							
1 <sup>st</sup> adjustment <sup>h</sup>							
2 <sup>nd</sup> adjustment							
3 <sup>rd</sup> adjustment							
4 <sup>th</sup> adjustment							

NAME OF ACCOUNTANT \_\_\_\_\_

PROFESSIONAL BODY AND MEMBERSHIP CLASS  
(circle as appropriate)

CPAA	CA ANZ	IPA
CPA or Fellow	Chartered or Fellowship	MIPA or FIPA

PROFESSIONAL BODY MEMBERSHIP NUMBER \_\_\_\_\_

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

SIGNATURE OF ACCOUNTANT \_\_\_\_\_

DATE OF CERTIFICATION \_\_\_\_\_

**Notes** **a** The Council reserves the right to inspect the relevant accounts of an association providing the Annual Membership Verification Certificate.

**b** Each period of 12 months beginning on the date on which the scheme commenced and on each anniversary of that date: clause 3 Professional Standards Regulation 2004.

**c** List amounts due per quarter, not cumulatively. Requirements for the payment fees are specified in the relevant Regulations (see note d, below) and the Councils' *Policy Statement: Payment of Annual Fees*.

**d**

NSW	WA	VIC	QLD	SA	NT	ACT	TAS
cl.5	cl.4	cl.5	cl.4	cl.4	cl.6	n.a.	n.a.

**e**

NSW	WA	VIC	QLD	SA	NT	ACT	TAS
cl.6	cl.4	cl.5	cl.4	cl.4	cl.7	n.a.	n.a.

**f** Rate of 0.05% per day.

NSW	WA	VIC	QLD	SA	NT	ACT	TAS
cl.7	n.a.	cl.5	cl.5	cl.4	cl.8	n.a.	n.a.

**g** Number of eligible scheme members covered at the start of the commencement period up to the 1<sup>st</sup> calendar quarter end, following scheme commencement or anniversary.

**h** Number of additional eligible scheme members covered at any time during the second calendar quarter end following scheme commencement or anniversary (*1<sup>st</sup> adjustment*), third calendar quarter end following scheme commencement or anniversary (*2<sup>nd</sup> adjustment*), fourth calendar quarter end following scheme commencement or anniversary (*3<sup>rd</sup> adjustment*) and where applicable from the end of the fourth calendar quarter to the last day of the scheme year (*4<sup>th</sup> adjustment*).

NSW	WA	VIC	QLD	SA	NT	ACT	TAS
.6(2)	cl.4(5)	cl.5(3)	cl.4(4)	cl.4(3)	cl.7(2)	n.a.	n.a.