

30 March 2022

The Committee  
Masters Swimming Tasmania Inc.  
PO Box 5229  
**LAUNCESTON TAS 7250**

Dear Committee

### Completion of 2021 Audit

We have completed our audit of your financial statements for the year ended 31 December 2021 and attached a copy of the financial statements including our draft audit report, together with a committee representation letter. Please sign and return all copies of the financial statements together with the committee representation letter. We will then finalise our audit report and provide these to you. The unbound copy of the financial statements should be forwarded to Business Affairs Branch, Consumer Affairs and Fair Trading, GPO Box 1244, Hobart together with a cheque for \$64.80 for the filing fee.

Following your Annual General Meeting, could you please let us have the name, address and telephone number of the new treasurer or secretary as a contact for next year. We take this opportunity to wish the association well for 2022.

<b>Audit report – Unqualified</b>
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| <ul style="list-style-type: none"><li>• We have expressed a clear audit opinion</li></ul> |
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We highlight the following suggestions for improvement:

<b>Governance and internal controls</b>
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| <ul style="list-style-type: none"><li>• We noted that the minutes are not signed by a member of the committee. We recommend that all copies of minutes maintained be signed as a true and accurate record of the meeting.</li><li>• We also noted a reimbursement that had no evidence of committee approval. We suggest all reimbursements should be formally approved by the committee and minuted.</li></ul> |
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<b>Supporting documentation</b>
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| <ul style="list-style-type: none"><li>• No suggestions for improvement</li></ul> |
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<b>Bookkeeping</b>
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| <ul style="list-style-type: none"><li>• No suggestions for improvement</li></ul> |
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We highlight that the objective of our audit is to obtain reasonable assurance that the financial report is free of material misstatement. We are responsible for forming and expressing an opinion on the financial report that has been prepared by management and, as applicable, with the oversight of those charged with governance. Our audit of the financial report does not relieve management or those charged with governance of their responsibilities.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal controls or for identifying all significant deficiencies that may exist. Accordingly, our audit would not usually identify all such matters that may be of interest to you and it is inappropriate to conclude that no such matters exist.

This communication is prepared solely for your information and is not intended for any other purpose. We accept no responsibility to a third party who uses this communication.

Yours faithfully

A handwritten signature in black ink, appearing to read 'Malcolm Matthews', with a long horizontal flourish extending to the right.

Malcolm Matthews  
**Audit Partner**