

The Institute of Chartered Accountants in Australia Annual Report on the Quality Review Program

For the year ended 30 June 2007



The Institute of Chartered Accountants in Australia

The Institute of Chartered Accountants in Australia (the Institute) is the professional body representing Chartered Accountants in Australia. Our reach extends to more than 56,000 of today's and tomorrow's business leaders, representing some 46,000 Chartered Accountants and 10,000 of Australia's best accounting graduates who are currently enrolled in our world class Chartered Accountants postgraduate program.

Our members work in diverse roles across commerce and industry, academia, government, and public practice throughout Australia and in 114 countries around the world.

We aim to lead the profession by delivering visionary leadership projects, setting the benchmark for the highest ethical, professional and educational standards, and enhancing and promoting the Chartered Accountant brand. We also represent the interests of members to government, industry, academia and the general public by actively engaging our membership and local and international bodies on public policy, government legislation and regulatory issues.

The Institute can leverage advantages for its members as a founding member of the Global Accounting Alliance (GAA), an international accounting coalition formed by the world's premier accounting bodies. With a membership of approximately 700,000, the GAA promotes quality professional services, shares information, and collaborates on international accounting issues.

Established in 1928, the Institute is constituted by Royal Charter. For further information about the Institute, visit charteredaccountants.com.au

Disclaimer:

The Quality Review Program is not an audit of the practice or files of any members of the Institute of Chartered Accountants in Australia. By conducting the Quality Review Program and reviewing particular members in the course of the Quality Review Program, the Institute is NOT certifying or representing that the work done or the opinions given by the member generally, or for particular clients or on particular files, is correct or of a high or any particular standard. The Institute expressly disclaims all liability for any loss or damage arising from any reliance upon the fact that the Institute conducts the Quality Review Program or has reviewed a particular member in the course of the Quality Review Program, or upon any annual reports, overviews, reports on particular members or practices, or other materials produced by the Institute regarding or in connection with the Quality Review Program.

All information is current as at September 2007

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Maintaining professional standards

I am delighted to present this annual report on the Institute's Quality Review Program.

The program reflects the ongoing dedication of Chartered Accountants in practice to maintain the highest professional standards. It is also evidence of the Institute's commitment to work with regulators to achieve these standards.

I am pleased to report that this year 87.5 per cent of those practices reviewed were informed that no follow-up action was required or that procedures were adequate, with only minor issues to be addressed.

This suggests the vast majority of standards are being met in practices but that there is still room for improvement. The Institute has identified several issues that require attention and has introduced a range of educational measures to help members address these issues.

To assist members adapt to new and updated quality control standards, the Institute issued a Quality Control Guide.

The 2006 review of the program undertaken by the Institute's quality review committee concluded that the program met or exceeded world's best practice. While this was an encouraging outcome, the committee identified several potential enhancements. In line with our commitment to continuous improvement, two changes take effect from 1 July 2007. They are detailed in the body of this report.

This report provides a snapshot of what the Institute is doing through the Quality Review Program to ensure practices are meeting standards. Please contact the Institute if you would like to know more.

Yours sincerely



Robert DiMonte FCA
President
The Institute of Chartered Accountants in Australia

Executive summary

- > During the year to 30 June 2007, 478 reviews were completed. Of these, 32 were practices which audit publicly-listed companies. The reviews included a mix of different sized practices
- > As at 30 June 2007, another 518 practices were under review, 16 of which audit publicly-listed companies
- > During the year, the following reports were issued:
 - No further action required – 13.5 per cent
 - Adequate procedures with minor issues to address – 74 per cent
 - Follow-up review required – 12 per cent
 - Referral to the Institute's disciplinary processes for investigation – 0.5 per cent
- > In cases where improvement is required, quality reviewers regularly offer practical advice to members. The Institute has also assisted members by delivering a range of educational initiatives
- > Feedback from members indicated that the program is professionally run and well respected. Over 89 per cent of members surveyed believed the review enhanced their quality control systems. More than 99 per cent agreed that the review was conducted in a professional manner
- > The Institute issued a comprehensive, interactive Quality Control Guide to help members adapt to new and updated quality control standards mandated under APES 320: Quality Control for Firms. The Guide has met with a favourable response
- > The Quality Review Committee identified several potential enhancements during its 2006 strategic review of the Quality Review Program. Two changes take effect from 1 July 2007.

Results of the Quality Review Program

Summary

During the last 12 months, quality reviews have found some positive results. In addition, they have identified some areas requiring improvement.

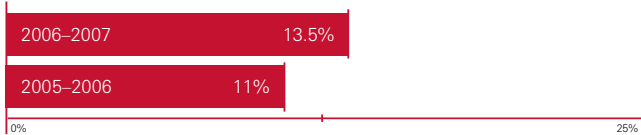
The scale of changes to Australian standards and regulations over the last few years has posed significant challenges for members. The Institute has sought to equip members to deal with the changing environment through a variety of educational initiatives.

Overall, it is encouraging that 87.5 per cent of practices were either informed there was no follow-up action required or that procedures were adequate, with only minor issues to address. Where breaches are identified, the Institute monitors practices to ensure action is taken.

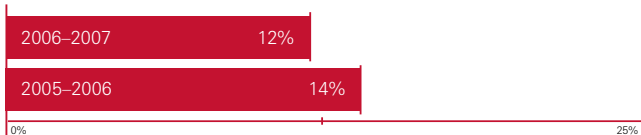
Adequate procedures with minor issues to address:



No further action required:



Follow-up review required:



Referral to the Institute’s disciplinary processes for investigation:



Key findings

- > The majority of practices reviewed had documented audit procedures as required by the relevant standards. This is an important area of focus for the program.

In addition to the program’s role in ensuring compliance with standards, it is designed to identify areas where additional training or guidance is required. This year’s reviews were more rigorous than ever and identified some instances of the following:

Independence

The majority of reviewed practices are meeting independence standards. Independence is critical to the objectivity required by the *Corporations Act*, the Institute’s standards and the public’s expectations. The following breaches were noted:

- > Some members were auditing the self-managed superannuation fund (SMSF) of a partner in their practice or the fund of a close family member. In other cases, employees were auditing the superannuation fund of a partner in the firm
- > Some practices did not appear to have policies and procedures in place on assurance engagements requiring documentation of threats to independence and any related safeguards in accordance with APES 110: Code of Ethics for Professional Accountants.

To address these issues, the Institute continued to promote its online education guide designed to assist auditors who perform audits of SMSFs. It also conducted related training seminars across Australia, and will be updating its guidance on independence in 2007–2008.

Audit engagements

- > No evidence of or insufficient documentation of audit planning, internal controls or assessment of risks prior to the audit work being performed
- > No subsequent events review and inadequate attention to areas such as going concern
- > No engagement letters or similar documentation surrounding the terms of engagement
- > Insufficient documentation surrounding independence considerations.

Compilation engagements

- > Financial reports failing to specify they were Special Purpose Financial Reports
- > Non-compliance with APS 9: Statement on Compilation of Financial Reports
- > Minor errors in accounting or disclosures in financial reports.

Training and development

This year's reviews also identified a number of breaches in the area of training and development. They included:

- > Failure to meet minimum hours of training and development required under R 7: Regulations relating to training and development
- > Failure to meet minimum hours of training and development in respect of statutory audit registration required under R 7: Regulations relating to training and development.

Actions

One individual breach in relation to an engagement is not generally considered a major issue. However, if a number of breaches are identified in the same engagement, there is a higher degree of concern, and that can lead to a follow-up review or referral to the Institute's disciplinary processes for investigation. Where minor breaches are identified, practices are given a set timeframe to address these. Quality reviewers frequently refer members to the range of tools available from the Institute to help them meet the required standards. Where more serious breaches are identified, practices are required to undertake a follow-up review or are referred for disciplinary proceedings.

In the year ending 30 June 2006, 67 practices required a follow-up review. Of these, 55 were undertaken in the last 12 months. Follow-up reviews were not conducted for the remaining 12 practices as the members involved had either resigned from the Institute or were no longer in practice.

Response to results

In order to help members achieve a smooth transition to APES 320: Quality Control for Firms, the Institute issued a comprehensive, interactive Quality Control Guide that can be tailored to individual practices, helping members to meet their new obligations. The Guide includes guidance notes and template documentation. It has been viewed online 3686 times since its launch in October 2006.

The Institute also undertook a range of activities to update members about the changes and alert them to future ones. These included a national audit conference, two public practitioners' conferences, training in the audit of registered clubs, training in the audit of SMSFs, and a range of other activities. Similar activities will be undertaken in 2007–2008.

To help members address some of the issues identified during reviews, the Institute has promoted a series of 'technical snapshot' guidance documents. These include:

- > 'ASA 210 Terms of Audit Engagements'
- > 'ASA 300 Planning an Audit of a Financial Report'
- > 'ASA 315 Understanding the Entity and its Environment and Assessing the Risks of Material Misstatement'
- > 'ASA 560 Subsequent Events'
- > 'ASA 570 Going Concern'
- > 'APS 1 Conformity with Accounting Standards and UIG Consensus Views'
- > 'APS 9 Statement on Compilation of Financial Reports'

Independence continued to be a focus over the last 12 months. Initiatives included:

- > Updating the Institute's Independence Guide: Interpretations in a co-regulatory environment, which explains the requirements of the code of ethics contained in APES 110: Code of Ethics for Professional Accountants, Section 290 – Independence Assurance Engagements, and gives practical examples of issues faced by accountants and auditors
- > Updating an auditor independence checklist identifying relationships which may lead to independence issues in terms of the Corporations Act
- > Regular commentary about independence in Charter, the Institute's magazine.

Each of these initiatives has been promoted to members through member events, online newsletters, the Institute's website, and by quality reviewers themselves.

Another major area of focus in 2006–2007 was the 'force of law' auditing standards resulting from CLERP 9. Australian Auditing Standards (ASAs) apply to all audits. However, they have 'force of law' for all audits conducted under the provisions of the Corporations Act.

In order to assist members meet the 'force of law' standards, the Institute mounted a comprehensive education campaign featuring articles in Charter, Accounting and Audit News Today and e-Bulletins, a Mandatory Requirements of Auditing Standards Checklist, and regular training sessions. 'Force of law' was also a focus of the national audit conference.

Training of quality reviewers to keep them abreast of changes in standards continued in 2006–2007.

Achievements of the Quality Review Program

Reviews

In the last 12 months, reviews of 478 practices of varying sizes were completed. This represents approximately 20 per cent of practices that were eligible for review.

Each year, reviews of a number of practices are not completed for reasons including:

- > A sole practitioner has retired, or will retire during the next six months
- > A review has recently been conducted by CPA Australia
- > The practice is the subject of an imminent merger
- > A small number of members have resigned their membership of the Institute.

Member feedback

The Institute's Quality Review Program is one of the major vehicles it uses to work alongside regulators to enforce standards. The program is well regarded by members, as demonstrated in the member feedback surveys that are conducted after a review has taken place. In the last 12 months, the surveys have shown that:

- > More than 89 per cent of practices state that the program enhances their quality control systems
- > Almost all practices – 99 per cent – agree reviews are conducted in a professional manner
- > More than 86 per cent agreed that their practice 'benefited from the review'.

These results are a testament to the professionalism and efficiency of the reviewers, and also reflect a genuine commitment from practices to continually improve their work.

Enhancements

Last year's strategic review of the Quality Review Program by the Quality Review Committee identified several potential enhancements. Two specific improvements focusing on audit in quality reviews have been developed in consultation with practitioners and regulators. They reflect the increased

scrutiny of audit in Australia today. Whereas previously compliance with audit standards was governed by the profession, standards are now enforced by the Australian Securities and Investments Commission (ASIC).

The two enhancements, which will take effect from 1 July 2007, are:

- > All practices which sign-off on audits requiring a registered company auditor registration will be reviewed at least once every three years. Previously, they were reviewed once every five years unless the practice audited publicly-listed companies. This change does not apply to a sole practitioner holding a concessional certificate of public practice
- > Quality reviews will assess and, if appropriate, place reliance on reviews by other bodies – such as the Audit Quality Review Board (AQRB) – to avoid duplication and minimise disruptions and costs to practices. This will be subject to the other body's work being sufficient to rely upon.

The impact of these enhancements for practices is that, if they have been reviewed recently by a regulator or other body, this may be taken into account during an Institute quality review. It will mean a quicker, less time-consuming quality review for some practices.

For those practices which sign-off on audits requiring a registered company auditor – but which do not audit a publicly-listed company – the enhancements will mean a more regular quality review. They will now be reviewed at least once every three years – unless the practice is conducted by a sole practitioner holding a concessional certificate of public practice. This offers practices a more regular opportunity to learn, grow, and gain insight into current best practice.

The wider impact of these changes for all members of the Institute is protection of the Chartered Accountant designation. Increased rigour, coupled with greater collaboration with regulators and other accounting bodies, will benefit the profession as a whole. It is hoped that these changes will help minimise more restrictive regulation or red tape in the future.

Priorities for 2007 – 2008

The Audit Quality Review Board

The Audit Quality Review Board (AQRB) is tasked with enhancing the credibility and integrity of the Australian auditing framework. Aiming for continual improvement in the audit profession, it monitors practices which audit publicly-listed companies (currently the Big 4) to assess whether they comply with professional standards and the law.

The Institute and the AQRB work together to promote a robust system of audit quality and auditor independence in Australia. In accordance with the Memorandum of Understanding between the two bodies, they share information where appropriate, consult regularly and promote discussion on such issues as quality control and independence in the auditing of publicly-listed companies. From June 2007, the AQRB has been represented on the Institute's Quality Review Committee.

Financial Reporting Council review

During 2006, the Financial Reporting Council (FRC) reviewed the Quality Review Program as part of its regulatory role. The Institute is strongly committed to co-regulation and to continually improving its program. It looks forward to working with the FRC in the future.

The Quality Review Committee has identified a number of priorities for 2007 – 2008, including:

- > Approximately 700 practices will be selected for review. This represents a significant increase in the number of practices to be reviewed and reflects an anticipation that, under the enhancements identified earlier, more practices will be eligible for review every three years rather than every five. As always, a mix of different sized practices will be selected
- > The committee will continue to monitor closely practices' implementation of APES 320. This standard makes it mandatory for every firm to adopt a quality control system. Particular attention will be paid to ensuring members have a quality control manual
- > Compliance with 'force of law' auditing standards will also be a focus of the program
- > Quality reviewers will undergo additional training focusing on changes in standards to ensure they can assess and guide members appropriately
- > The Institute's Quality Control Guide will be updated to reflect changes in standards. The updated Guide will be promoted in the Institute's print and electronic member communications, and will be endorsed by quality reviewers when conducting reviews
- > The committee will monitor implementation of program enhancements flowing from the strategic review
- > The Institute will remain committed to both consultation and co-regulation. The program will continue to involve regulators such as ASIC and the Australian Taxation Office (ATO), standard setting bodies such as the Accounting Professional and Ethical Standards Board (APESB), other stakeholders such as the AQRB, and international accounting and standards bodies such as the International Federation of Accountants (IFAC) to help ensure compliance with standards.

Background

Why have a Quality Review Program?

The Quality Review Program is an integral part of the profession's responsibilities to the public. Enforcing compliance helps ensure members maintain the highest standards. By staying in close touch with practices, the program identifies areas that require additional training or technical support.

Who is reviewed?

From 1 July 2007, all practices which sign-off on audits requiring a registered company auditor registration will be reviewed at least once every three years. This change does not apply to a sole practitioner holding a concessional certificate of public practice.

All other practices are reviewed every five years. Due to the cost and administrative burden involved in a full review, practices which earn gross annual fees of less than \$50,000 undergo a limited review process which focuses on compliance with professional indemnity insurance, trust account, and training and development regulations. However, any practices which perform audits requiring a registered company auditor must undergo a full review regardless of fees.

Selection for a first review is random, with subsequent reviews being conducted every three or five years.

How does the process work?

A quality review assesses the quality control policies and procedures in an accounting practice, using a program developed by the Institute. The reviewer:

- > Examines manuals, working papers, and other documents to ensure adherence to professional standards and regulatory and legal requirements
- > Selects a cross-section of current engagement files to assess whether quality control procedures are being implemented.

Reviewers are experienced Chartered Accountants selected by the Institute for their professional reputation and practice experience. They are appointed by the Institute with the consent of the practice. The costs of the review are met by the practice, based on an hourly-rate formula that varies according to the size of the practice. During the year, the Institute's revenue from reviews was \$1.074 million. Total costs, including payments to reviewers, were \$1.422 million.

Review outcomes

A practice receives two reports as a result of the review:

- > The reviewer's findings and suggestions report to the practice contains information on any breaches of mandatory professional standards identified. Reviewers are also encouraged to include best practice suggestions to help the practice improve policies and procedures. Practitioners are encouraged to comment on this report before it is submitted to the Institute with the reviewer's work papers
- > The formal report to the practice from the Institute includes the Institute's assessment of the practice and identifies any follow-up action required. Breaches of professional standards are included in this report. The Institute's assessment is based on the reviewer's recommendation.

The Institute's assessment

The Institute's formal report falls into one of four categories:

- > No further action required – the practice's quality control procedures appear adequate to comply with professional standards
- > Adequate procedures with minor issues to address – the quality control policies and procedures appear substantially adequate to comply with professional standards and legal requirements, with policies and/or procedures generally adhered to
- > Follow up review required – a practice's quality control policies and procedures appear insufficient to comply with professional standards and legal requirements, and/or existing policies and/or procedures have not been adhered to. An action plan must be prepared by the practice, and a follow-up review must take place within one year which may lead to referral to the Institute's disciplinary process for investigation
- > Referral to the Institute's disciplinary processes for investigation – any review that reveals a fundamental breach of standards is automatically referred to the Institute's disciplinary processes for investigation.

A reviewer may also recommend a referral for investigation where there appears to be a fundamental deficiency in the procedures or ethical behaviour of a practitioner or practice.

Sanctions

A member's Certificate of Public Practice (CPP) may be suspended by the Institute Board for:

- > Not co-operating with the review program in accordance with Regulation 710 and/or
- > Not responding to correspondence as requested.

During the year under review, four CPPs were suspended. This represents less than 1 per cent of all members reviewed. Suspension prevents members from continuing to practice as Chartered Accountants.

Governance

The Quality Review Committee oversees the Quality Review Program and advises the Institute on strategic direction. As well as some non-members, the committee includes a reviewer and members from a cross-section of public practices, varying in size, specialisation and geographical location. The committee members are:

Graeme Sampson FCA (retired as Chairman June 2007)

Graeme has been a committee member since 1995 and was Chairman from 2001 to 2007. He is a director of Bentleys MRI Perth Pty Ltd where he provides business and tax advice to clients, particularly in the wine and construction industries.

Dr Max Bessell CA (appointed Chairman June 2007)

In July 2006, Max joined the University of Adelaide after eight years at the University of South Australia. He joined the committee in 2003, and has worked in legal and chartered accounting practices. His experiences at the University of Adelaide and the University of South Australia encompass quality reviews, degree developments, strategic initiatives and academic management.

Michael Burgess FCA (retired February 2007)

Michael was a founding member of the committee. He is an adjunct professor of the Business School at the University of South Australia, and a director of Chapel Hill Wines, Angas Securities, Royal Flying Doctor Service of Australia, Medical Insurance Australia, and Adelaide Entertainment Centre. He is also a Commissioner in the Legal Services Commission of SA. Michael retired from KPMG as a partner in 2001.

David Hill (retired February 2007)

David joined the committee in 2003. He is a retired partner of Minter Ellison, and is now Special Counsel with Kennedys. He has been involved primarily in commercial litigation and dispute resolution, and has provided legal services to the Institute, including assistance in setting up the program.

Nicholas (Nick) Hullah FCA (appointed June 2007)

Nick joined the committee in June 2007. He is the technical director with the AQRB. Nick was a partner with Deloitte for 26 years. From 1987 to 1993, he was the partner in charge of Deloitte NSW audit practice, and from 1994 to 2000 he served on the Board of Partners. Nick retired from Deloitte in 2004, and, in addition to his role at the AQRB, now acts as an independent consultant and expert witness on audit and accounting matters.

Nancy Milne (appointed June 2007)

Nancy joined the committee in June 2007. She is a consultant with Clayton Utz in Sydney. She has been with Clayton Utz since 1997 and was a partner until 31 December 2003. Prior to joining Clayton Utz, she was a partner at Phillips Fox. In recent times, Nancy has spent more of her time on boards. She chairs Zurich Financial Services Australia, and also serves on other audit and risk and compliance committees.

Liane Ringham

Liane joined the committee in 2004. She is the managing director and owner of INSIDE STORY Knowledge Management Pty Limited, a research-based consultancy advising Australian companies on branding and marketing.

Michael Stibbard FCA CFP (retired February 2007)

Michael was a member of the committee from 1999 to 2007. He is a partner of Deloitte Touche Tohmatsu. He was chairman of Horwath (NSW) Pty Limited, managing director of Horwath Australia Limited, and a member of the Horwath International Board prior to Horwath Sydney's merger with Deloitte. Michael has extensive experience in external assurance services, taxation and corporate advisory.

Stephen Thom FCA

Stephen joined the committee in 1997. Currently a sole practitioner, his areas of experience include auditing, business services, taxation, forensic accounting, valuation, and management consulting. Stephen is also a reviewer for the program.

Governance (continued)

Committee Member	Committee Meetings		
	Available to attend	Attended	Held
Graeme Sampson FCA (chairman)	4	4	4
Max Bessell CA (academic)	4	3	4
Michael Burgess FCA (retired February 2007)	3	3	4
David Hill (retired February 2007)	3	3	4
Nick Hullah FCA (AQRB) (joined June 2007)	1	1	4
Nancy Milne (lawyer) (joined June 2007)	1	1	4
Liane Ringham (business owner)	4	3	4
Michael Stibbard FCA CFP (retired February 2007)	3	2	4
Stephen Thom FCA (reviewer and sole practitioner)	4	3	4

Glossary of abbreviations

Abbreviations or acronyms	Name	Website (where applicable)
The Institute	The Institute of Chartered Accountants in Australia	www.charteredaccountants.com.au
The program	Quality Review Program	
The committee	Quality Review Committee	
ASIC	Australian Securities and Investments Commission	www.asic.gov.au
ATO	Australian Taxation Office	www.ato.gov.au
AQRB	Audit Quality Review Board	www.aqrb.org.au
FRC	Financial Reporting Council	www.frc.gov.au
IFAC	International Federation of Accountants	www.ifac.org
APESB	Accounting Professional and Ethical Standards Board	www.apesb.org.au
SMSFs	Self-managed superannuation funds	

Member feedback on the Quality Review Program

Each year, the Institute receives a significant number of comments from members about the Quality Review Program. The following is a selection of those received over the last 12 months:

'We appreciate the review process. We are a small practice and to have a regular peer review into the manner in which we conduct that practice is an invaluable service the Institute provides to practitioners such as ourselves.'
James Reade, CA, James Reade & Associates.

'I endorse the Institute's Quality Review Program. It reinforces the professional quality standards that we subscribe to and it is a timely reminder for future quality control enhancements.'
Neale Almeida, CA, Almeida Consulting.

'The reviewer was efficient, pleasant and competent and was able to provide practical suggestions which will assist me a lot. A job well done.'
Robert Borthwick, FCA, R M Borthwick & Co.

'Our practice found the review and the reviewer to be of huge benefit. It enabled us to re-examine our procedures and workpapers and this has created some useful enhancements. We wish to thank our reviewer who performed the review and offered his suggestions wherever possible to help us improve our systems.'
Con Papageorgiou, CA, SY Group Pty Ltd.

'We appreciated having an experienced practitioner conduct the review, as our practice is a specialised insolvency practice, with different issues to a tax/accounting or audit practice.'
Russell Peake, FCA, Jenkins Peake & Co.

'It was a valuable and worthwhile process and adds value to our practice and is an essential part of the Institute's accountability to government and third parties.'
Cliff Dawson, FCA, Saward Dawson.

The Institute of Chartered Accountants in Australia

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