Annual Report 2014-15

The Council of Ambulance Authorities

www.stjohnambulance.com.au

www.saambulance.com.au

www.stjohnnt.org.au

esa.act.gov.au

ambulance.qld.gov.au

www.dhhs.tas.gov.au/ambulance

www.wfa.org.nz

www.ambulance.nsw.gov.au

www.ambulance.vic.gov.au

www.stjohn.org.nz

Providing leadership for the provision of Ambulance Services

Chair's Report

Each year our paramedics and our services across Australia and New Zealand continue to build on the proud reputation of our profession.

In 2014-15, paramedics again topped the local Readers' Digest most trusted profession survey and CAA's own patient feedback research for the year, showed that 98% of patients were satisfied or very satisfied with the service they received.

In the international sphere, CAA member services worked with the Australian Health Protection Principal Committee in the wake of the West African Ebola outbreak late in 2014.

While the risk for Australia in this instance was minimal, it is essential to have protocols in place to manage any emergency.

CAA's Emergency Management Forum also included Ebola in its annual work plan. In addition to the pervasive horror of natural disasters such as the torrential storms and floods in NSW, the man-made terror inflicted on members of the public in Sydney's siege, was also addressed at the forum.

These incidents and the daily work of our first responders continue to act as an impetus to have national standards in place for paramedics. We continued to work closely with key government departments towards national registration, which will serve to address cross-border issues and promote a broader understanding of the role of paramedics.

A significant achievement during the year was the establishment of the CAA Research Forum. The Forum will bring together our lead researchers to collaborate and share vital information with all stakeholders, including CAA members. An integrated platform for research on issues which affect all areas of paramedicine will provide an invaluable resource for services.

Each year, our annual Conference and Awards for Excellence provide an outstanding opportunity to showcase the research and experiences of paramedics from Australasia and around the world, and celebrate their achievements.

Last year's Conference in Darwin was brought forward to August to make the most of the season and the setting on shores of the Arafura Sea. Delegates gathered for an impressive program of speakers, including the Chairman of beyondblue, Jeff Kennett AC.

A visit to the National Critical Care and Trauma Response Centre (NCCTRC) provided a rare glimpse into the exceptional attention to detail necessary to prepare equipment for teams travelling to disaster zones at a moment's notice. The tour of the NCCTRC base in Darwin fitted well with the Conference theme of "Thinking Forward - Ambulance Services in Diverse Settings".

CAA looks forward to building on ties with our international counterparts including the UK's AACE, the Paramedic Chiefs of Canada and the IRCP. The 11th IRCP will be held in conjunction with our 2015 Conference in Melbourne.

I thank the Board for their confidence and support and acknowledge the dedication and commitment of the Acting CEO and CAA Secretariat. Thank you also to our member services for their contributions to CAA's achievements.

Ray Creen

CEO's Report

The past year represented an important milestone in CAA's leadership role with the adoption of a five year strategy building on the qualities of our member services.

Four main strategic platforms will guide changes in the profession as ambulance services and paramedics take on a greater responsibility in healthcare diagnostics, assessments, treatment and discharge. They are:

- **Leadership & Best Practice**
  Clinical Quality and Patient Safety Centre Culture
- **Collaboration & Knowledge Transfer**
  Outcome Standards, Benchmarking and Sharing Best Practice
- **Effective Governance & Resource Management**
  Meeting Patient Needs in New and Different Ways
- **Advancement of the Profession**
  Professionalism and Talent Development

National registration continues to be a major goal as significant steps continue in educational and professional development.

Professional accountability, continuing professional development and evidence based knowledge are vital pillars to support paramedicine.

CAA's Committees continued their important work throughout the year. The Strategic Business Committee continued to review a range of demand management initiatives to maximise availability of emergency ambulances.

The Operations Committee pursued the development of a number of performance indicators, measured patient satisfaction and considered workforce issues.

In consultation with the CAA Clinical Forum, we consolidated clinical indicators and explored opportunities to combine resources when developing or reviewing practice guidelines.

The Education Committee plays an important role in monitoring paramedic education through the PEPAS scheme, which accredits the majority of paramedic academic courses throughout Australia and New Zealand. With the support of the Board, this committee also promotes and supports paramedic registration as a national initiative in both Australia and New Zealand.

Information and Communications Technology (ICT) will play an increasing role in how paramedics and services operate, enabling best practice.
Each year as part of our Awards for Excellence, a highlight of our annual conference, we see examples of the technical expertise available.

This year we have chosen to reference the Productivity Commission's Report on Government Services, ambulance data, rather than duplicate it
(refer page7)

I extend a special thank you to the representatives of our Committees and Forums, and the team at CAA for their input and support during a very busy year.

David Waters
Acting Chief Executive Officer
The Council of Ambulance Authorities

About the Council of Ambulance Authorities

The Council of Ambulance Authorities (CAA) is the representative body for the principal statutory providers of ambulance services in Australia, New Zealand and Papua New Guinea.

CAA was formally incorporated in December 2002, after operating as an informal grouping of the ambulance services in these countries since 1962.

CAA's aim is to influence, advise and develop superior pre-hospital care and ambulance services in the Asia Pacific region.

The CAA actively contributes to public policy through the development of a body of knowledge comprising research, information exchange, monitoring and common KPI reporting; devising and implementing standards for improved quality of care and services, and facilitating the development of common systems and processes to leverage jointly funded initiatives for a common outcome.

Strategic Priorites

1. Leadership & Best Practice

The Board will lead members in the development of best practice to enhance quality and consistency of service. The results will be seen in improved patient outcomes from services that are consistent, collaborative, competent and care centred.

2. Collaboration & Knowledge Transfer

The Board will actively foster mechanisms for transferring and sharing members' knowledge across a range of fields including management, clinical, operational emergency, and education/ research. Information sharing will help build community confidence in services' evolving models of care.

3. Effective Governance & Resource Management

The Board will publish meaningful performance data for our services which collectively have a workforce of more than 17,000 and in excess of 11,000 volunteers. The data will also serve to meet policy and reporting requirements of governments.

4. Advancement of the Profession

The Board is committed to supporting and developing the paramedic profession to ensure strong leadership roles, effective systems to track competency and practice rights and through the CAA Accreditation Scheme, address current and future needs of employers and the community.

Service Statistics – Meeting Patients Needs

In 2013-14
Australian
Ambulance Services
attended to
3,197,826 patients

Which equals
8761.2 patients every day

365 patients every hour

6 people every minute of every day

In 2013-14
New Zealand
Ambulance Services
attended to
510,678 patients

Which equals
1399.1 patients every day

58.3 Patients every hour

1 person every minute of every day

Australia & New Zealand
Satisfied Patients

98%

Representation, Committees and Forums

The CAA is represented on a number of national and Australasian committees including the Australian Health Protection Principal Committee, the National Rural Health Alliance and other national committees dealing with emergency management, health service and clinical issues. This representation ensures the ambulance sector perspective is brought to the attention of relevant ministers and department heads. The CAA is also represented on the International Round Table of Community Paramedicine – an international group concerned with innovative service models and expanded role initiatives including in rural areas.

Strategic and Business Committee (SBC)

The SBC is the key advisory group to the CAA on matters relating to the strategic direction and development of business, resourcing, planning and reporting within the sector. The SBC provides oversight for the CAA's data collections and their development including data for the annual Report on Government Services (ROGS).

Operations Committee (OC)

The Operations Committee provides a forum for the exchange of views and insights on current issues in ambulance service delivery. The group discusses new technologies, equipment, industrial relations, workforce trends and other issues that have implications on operational running of ambulance services.

Clinical Forum

Clinical Quality Forum provides an opportunity for the Medical Directors/ Advisors and the Clinical Managers of CAA member services to collaborate on clinical matters relevant to patient safety and the provision of quality ambulance services.

The group also provides a forum for member services to encourage and facilitate clinical research in order to improve patient outcomes and the efficiency and safety of service provision.

Ambulance Education Committee (AEC)

Ambulance Education Committee (AEC) provides a focal point for best practice on matters related to ambulance education, training, professional practise and standards and development.

The AEC oversees the work of the Paramedic Education Programs Accreditation Scheme (PEPAS) which reviews and accredits entry-level university

Australian Emergency Management Volunteer Forum (AEMVF)

AEMVF fosters a spirit of cooperation and partnership between volunteer emergency management services, service providers, volunteers and their families.

CAA is a member of the Forum and acts as a conduit to member services.

Research Forum

The Research Forum, a collaboration between CAA member services, seeks to promote and advance research methodology and governance, and facilitate the translation of research into operation and clinical practice.

The committee, comprising directors, managers and staff involved in research strives to lead the Australian and New Zealand EMS research agenda incorporating a range of strategies including identifying emerging issues.

The Research Forum maintains links with other CAA committees, working groups and forums in addition to relevant external bodies including universities, peak bodies, governments and other key stakeholders.

Emergency Management Forum

The activities of the EMF include the ongoing provision of advice to the CAA Board relating to issues affecting resource capacities and development, national standards and technical advice as they relate to major emergencies. EMC members represent the CAA on a number of national committees which assist in ensuring the ambulance agenda is continually represented when emergency management issues are discussed at a national level including the Australian Health Protection Principle Committee (AHPPC). The EMF looks at the involvement of ambulance services in major emergencies with a view to distilling the lessons to be applied to future events.

Accreditation Scheme Update

The CAA administers the Paramedic Education Programs Accreditation Scheme (PEPAS) in cooperation with professional bodies and the tertiary sector to ensure paramedic graduates are equipped to meet the challenges of today's ambulance services.

The PEPAS scheme is accepted as the industry standard; at the close of 2014-15 financial years 17 (seventeen) universities were at various stages of accreditation or evaluation of their program/s, follow the link for full listing *www.caa.net.au/paramedic-education/accredited-courses*

Enrolments in Accredited Courses

The table below provides an overview of the total number of enrolments for 2014 by location in Australia and New Zealand.

Location	Total Enrolments
New Zealand	437
Australian Capital Territory	160
New South Wales	804
Queensland	1979
South Australia	349
Tasmania	90
Victoria	2229
Western Australia	761
TOTAL	**6809**

Ambulance data and statistics

2014-2015 Ambulance data and statistics previously listed in part B of the CAA Annual Report, can be found in the Productivity Commission's Report on Government Services, Chapter 9 (Section 9.4 onwards) *www.pc.gov.au/research/recurring/report-on-government-services/2015/emergency-management*

Award Winning Excellence

The 2014 CAA Awards recognised the innovative and world-leading programs and initiatives on display throughout the Australasian ambulance sector. This report provides an overview of the winning programs from each of the four categories.

An App for Clinical Procedures and Guidelines

Project Managers: Head of Clinical Practice Daniel Ohs and Learning Media Manager Paul O'Connell, St John New Zealand

In February 2014, St John New Zealand launched an application for mobile devices to support the rollout and on-going application of their Clinical Procedures and Guidelines (CPGs).

The App, which is able to be loaded and used on iOS and Android devices, provides an efficient means to easily and rapidly access treatment protocols, pharmacological information and checklists to support safe clinical decision-making.

Award Winning Excellence (continued)

Every two years, St John New Zealand revises and updates its CPGs based on a range of factors including; clinical trends identified in clinical audit and adverse events; emerging evidence from research; observations of international practice used by allied ambulance organisations, and a rapidly evolving requirement for paramedics to have a broader scope of practice.

Practically this means that the CPGs have substantively changed over a short period.

For example in 2003, the St John New Zealand CPGs were 126 pages long, pocket book sized, and allowed for the administration of 16 drugs and medications at Intensive Care Paramedic (ICP) level. The revised 2013 edition is 290 pages (new comprehensive edition), A5 sized, and allows for the administration of 31 drugs and medicines at ICP level (13 medicines can now be administered at basic Emergency Medical Technician level).

Persistent anecdotal feedback from ambulance staff at all levels was that the expanding scope was welcome, but increasingly difficult to recall and apply.

St John New Zealand also noted that its significant and unique volunteer workforce, accounting for approximately 70% of current frontline staff, required careful consideration and support given the sometimes infrequent nature of their patient contact.

These collective factors lead to the development of the App, ahead of the 2015 rollout of St John's electronic patient report forms, which will be available on more devices.

Strategically, the project aimed to:

1. Enhance clinical safety with an efficient tool to enable easy and rapid access to treatment protocols, pharmacological information and checklists;
2. Develop a platform for the efficient updating of the latest clinical information; and
3. Provide an educational tool to act as a revision adjunct for frontline staff learning new and revised CPGs.

Tactically, the application had to be easily accessible for download by all staff; adaptable for all common smart devices without incurring end user costs; intuitive to use limiting the need for education; able to send push notifications; easily supported by St John staff and able to incorporate future developments, changes and applications.

The application functions are divided into three broad categories; 'information' (clinical decision making and treatment protocols); 'calculator' (the drug calculator and pharmacological information); and 'checklists' (a list of must dos in specific circumstances essential to ensure patient safety). These categories can be accessed on the App at any time by pushing one of the menu buttons which are persistently accessible at the bottom of the screen.

In the rapidly evolving field of Paramedicine, one particularly useful tool is the drug calculator, which enables the user to select the patient's weight, the drug (or medicine) they wish to administer, the circumstance (reason for administration – for example asthma), and route (method) of administration. The application then provides the user with the appropriate dose of the drug, along with any other essential considerations (for example required dilutions and repeat dosing considerations). In the event that the requested combination is outside the scope of the CPGs, the user is prompted to contact the St John Clinical Desk for support and advice.

While CPG and standing order applications are not new, there is a potential for other ambulance services to utilise the App created by St John, and potential for other ambulance services to utilise the same concepts around both the drug calculator and electronic checklists for areas critical to patient safety.

Expanded scope of practice – extended care paramedics

This project, funded by Health Workforce Australia (HWA), supported the national transfer and further implementation of critical elements of an existing Extended Care Paramedic (ECP) model allowing four ambulance services to collaborate to introduce the role at five sites across Australia: Canberra ACT, Darwin NT, Launceston TAS, Mount Gambier SA and Port Lincoln SA.

SA Ambulance Service, Ambulance Tasmania, ACT Ambulance Service and St John Ambulance NT.

The opportunity for ambulance services to work in a cross-jurisdictional and collaborative manner was a vital aspect of success for all five project sites.

This national project is the first time four ambulance services have collaborated to design, develop and implement an expanded scope of practice.

Through the life of the project each of the sites were instrumental in the development of clinical tools, education, data collection and analysis, evaluation tools and lessons learnt. This information was freely exchanged between all project groups to improve the quality of research and service delivered.

The project extended the competencies and capabilities of paramedics to provide, in collaboration with other health care professionals, primary and emergency health care to patients in their usual place of residence. The services created are complementary to the primary care delivered by the patient's usual General Practitioner and contribute to closing the gap between the primary health care system and the hospital.

Each of the project sites had some latitude to adjust the basic project specifications to accommodate local requirements. Examples of local case studies:

Back Row: *Brenda Delisle, Judy Siemelink, Mark Mastanduono, Marty Owen, Matt Smith*
Front row: *Erin Maczkowiack, Professor Hugh Grantham, Kristie Cook, Shaun White*

Tasmanian ECP case study

A residential care facility in Tasmania had a breakout of gastroenteritis. ECPs were able to provide in- facility treatment and support to the residents and staff resulting in hospital avoidance for several residents and minimum disruption to both residents and staff.

South Australian ECP case study

Palliative care is a keen focus for many of the ECP teams. The prevention of hospital admission for those who wish to stay at home or to die at home had a profound impact on the ECP team. In rural Australia, out-of-hours care is limited or non-existent.

Expanded scope of practice – extended care paramedics (continued)

A 42-year-old mother-of-three with advanced breast cancer with metastases was discharged from hospital. She had a narcotic overdose at home. An ECP attended and put in place a simple plan to reduce her overdose, started background pain relief and break through pain relief when required, which allowed her to function within her young family. The ECP support assisted the husband, who was distraught, to have a plain English plan in place. The woman was able to stay at home and interact with her family, in line with her wishes. Although she died within a few days, without the ECP role she would have most likely spent a minimum of two days in hospital.

Northern Territory ECP case study

Communities of homeless and displaced Indigenous young and old, the 'long grassers' make up many of the service's emergency calls.

Often transport to hospital is not the best outcome for those seeking treatment. One older patient had an infection and he was the carer for his wife – who was wheelchair-bound – and also the protector for several other women living in the long grass. Transporting the patient to hospital would have resulted in his wife being admitted to care and in the other long-grass women left without a protector – an outcome none of them wanted. The ECP treated the infection, arranged medication, talked with the patient and organised follow-up treatment with his local clinic.

The NT project has found there is a considerable need for ECPs within Indigenous communities.

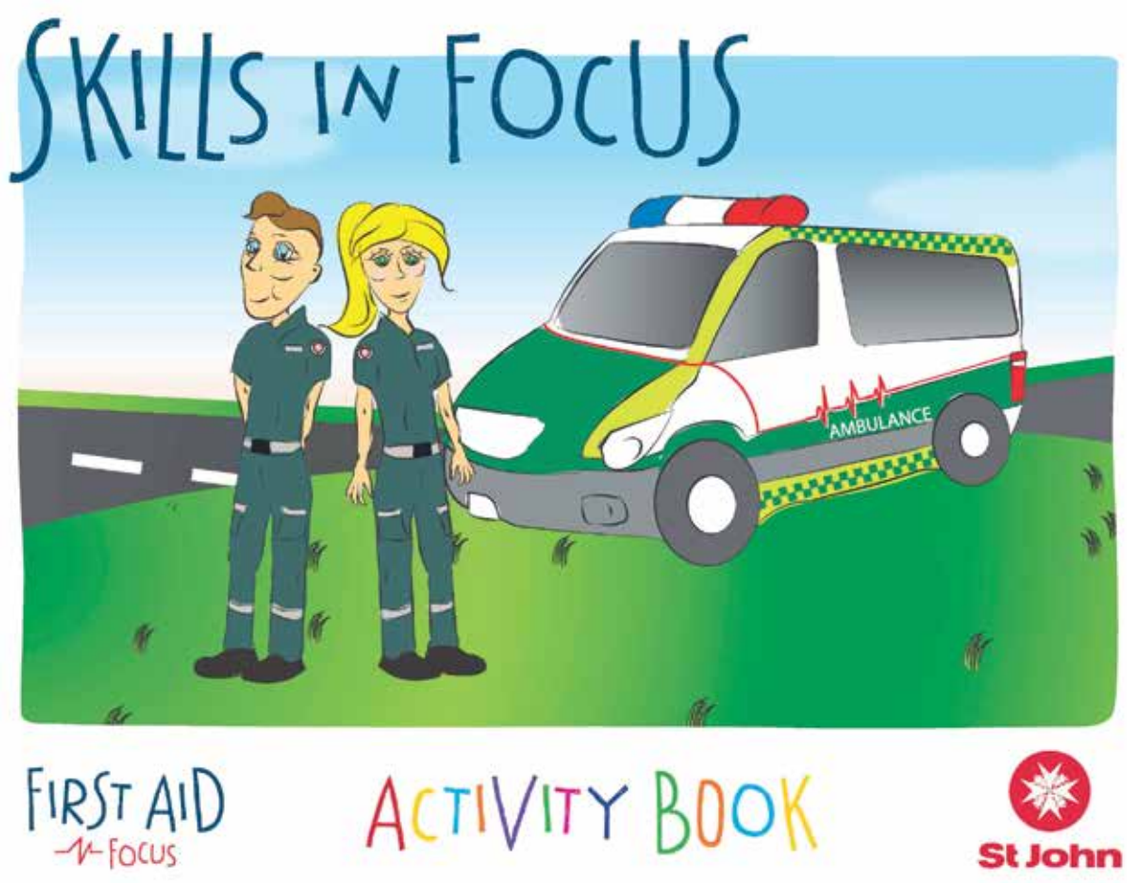
ACT ECP Case study

There are numerous patients in the community that have regular, non traumatic shoulder dislocations. A number of these patients have appreciated the opportunity to receive early treatment (reduction) and subsequent referral to a community facility for x-ray (to confirm successful reduction of dislocation). Patients report that previously they have 'been sedated and required significant support in the Emergency Room to recover from the sedation' and to receive confirmation of successful reduction. The ECP program has removed some of these patients from the Emergency Room completely, whilst still providing safe and gold standard care.

Whilst the ECP model has been resoundingly supported in the local communities and by the broader ambulance workforce in each site, the challenge remains in identifying funding streams to support the continued implementation of the models once the HWA funding ceases on 30 June 2014.

First Aid Focus

St John Ambulance is a not-for-profit community based organisation, which serves to teach first aid and to care for the sick and injured.



Project Manager Executive Manager Marking and Communications, Arley Grey and General Manager First Aid Services and Training, Jane Mahon, St John Ambulance Western Australia.

In Western Australia, St John (SJAWA) has been involved in first aid training since 1892 and specifically with young people since 1936.

Stemming from our core focus to deliver first aid training, SJAWA seeks to make a positive contribution to WA's youth by offering first aid education as a life skill.

Unlike most of the education and first aid training programs offered by St John in WA, the First Aid Focus (FAF) program originated from the marketing department following on from the success of earlier school programs.

In 2006/07, St John trained 4,000 school students simultaneously in CPR and first aid at a single event. The goal was to provide a community event for students whilst contributing toward first aid training targets for the organisation.

The successful event was repeated the following year. However, its size and scope meant facilitating the day's activities was increasingly difficult, which lead the marketing team to brainstorm other ideas to achieve first aid training objectives. First Aid Focus was the outcome.

FAF, officially launched in 2009, was no longer a single day event but a program that taught first aid skills on site at schools throughout the school year. This system allowed many more students to be involved and benefit from first aid training.

The new program included pre-primary through to Year 12 students with three modules tailored to suit each age group. Subsequent modules build upon the skills learned in earlier modules.

By changing the format of training, the organisation had increased its internal efficiencies and, more importantly was now was able to train many more students utilising the same available funds.

In 2013, St John WA delivered first aid skills to more than 100,000 of the 420,000 schoolchildren across the State.

Strengthening the "chain of survival" through first aid training is an important element of St John's integrated model of care.

St John ambulance personnel attended 1700 cases of cardiac arrest in 2013. In 40 per cent of cases, CPR was not attempted before paramedics arrived, meaning those people had no, or very little, chance of survival. Broadening the number of people with first aid training will improve the quality of outcomes for patients, and ultimately the ambulance service.

First Aid Focus *(continued)*

Primarily, the FAF delivers first aid training as a life skill. However, important skills for life are developed and refined during the practical and teacher-based teaching and learning experiences including:

- seeking and offering help when needed,
- communicating clearly, listening actively, negotiating conflict constructively,
- accepting responsibility and leadership
- working independently and with others
- dealing with challenges and adversity,
- cooperation, collaboration, respectful behaviour and teamwork,
- problem solving, persistence and decision making,
- building self-confidence, self-discipline and the ability to show initiative.
- goal setting,
- recognising strengths and areas of need,
- ability to show initiative, and
- showing ethical and social responsibility.

FAF also promotes skills defined by the Melbourne Declaration on Educational Goals for Young Australians (MCEETYA 2008); it provides opportunities for the skills, knowledge, behaviours and dispositions to assist students to live and work successfully in the 21st century, practised in a setting that is practical, active and engaging.

In the past five years, the program has grown more than 600 per cent, reaching more than 400,000 students across the State including about 20 per cent of regional students, who can often suffer from the tyranny of distance.

Wilderness Response Packs

Reaching injured or ill patients in remote parts of Australia is a challenge for all paramedics.

Ian Hunt, Group Manager, Central Hume, Ambulance Victoria.

In the Victorian Alps, or High Country, the challenges include remote and difficult-to-access locations, extreme climate, sudden weather changes and rugged terrain.

Conversely, these challenges are a lure for bushwalkers, climbers, hunters, skiers, mountain bikers and motor cyclists among other adventure seekers.

The risk of incapacitating injury is high and, when it occurs, paramedics have to tackle the terrain and rough conditions with their bulky equipment to assist ill and injured people and evacuate them to safety and further medical treatment: Scenarios that present risks for paramedics.

The *Ambulance Services Act* defines "what AV does" not "where AV does it" yet Ambulance Victoria responds to places as diverse as suburban homes, farmyards and the wilderness of the Victorian Alps.

It was never expected AV paramedics would be involved in traditional search and rescue in remote areas, but neither were police or State Emergency Service (SES) volunteers expected to deliver ambulance care to injured people.

To optimise paramedic and patient safety, the Hume Region of AV developed a Remote Wilderness Response Capability comprising Operational Work Instruction (OWI), Wilderness Response Packs and equipment and training, all subject to reviews.

In developing the project, the Hume Region of Ambulance Victoria (AV) assessed two cases where AV paramedics were potentially at risk.

The first case involved paramedics responding to a call to Dershko's Hut in the Snowy Mountains. The crew was required to stay out overnight to support an injured patient and relied heavily on the equipment including tents from other services.

The second case involved a crew hiking a distance of approximately three kilometres through remote bushland while carrying their equipment. Initial information suggested the hike would be 600 metres. The crew, caught off guard, suffered musculoskeletal injuries, hypothermia and significant damage to their uniforms.

Figure 1: Paramedics and trainers at Mt Stirling discussing equipment required before departure on a wilderness response.

A gap analysis involved employees involved in each case, team managers and group managers from branches that respond in wilderness areas and the Hume Region OH&S Advisor.

Following further consultation with stakeholders, the Operational Work Instruction (OWI) for Remote Wilderness Response and equipment packs were fine-tuned.

AV has now introduced nine (9) Wilderness Response Kits to branches in Hume region, and six (6) kits to branches in Gippsland. A Wilderness Response Kit includes two 75–80 litre full-harness backpacks containing wilderness survival equipment and Emergency Medical Response Equipment.

The survival equipment includes: a compass, maps, tent, light weight mattress, lights, snowshoes, trekking poles, snow shoes, snow goggles, EPIRB GPS enabled, a folding shovel, sunscreen, insect repellent, food, fuel, torches, water purifying tablets and a stove. The medical response equipment includes items in addition to more specialised equipment including IV equipment, airway NP and OP, artery forceps, various splints, a hand suction unit, masks, suckers and thermal blankets.

The kits are stored in locked metal cabinets at each location. Looped date tags on locks identify the earliest expiry date of the pack contents. Once that date is reached, the packs are opened, aired, the inventory is checked and expired item(s) exchanged.

Magazine Editions

Avaialble at www.caa.net.au

Audit Report

The Council of Ambulance Authorities Incorporated
ABN 66 599 489 972

Independent Audit Report to the members of The Council of Ambulance Authorities Incorporated

Report on the Financial Report

We have audited the accompanying financial report being a special purpose financial report, of The Council of Ambulance Authorities Incorporated (hereafter the 'Association'), which comprises the statement of financial position as at 30 June 2015, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the statement by the board.

Board's Responsibility for the Financial Report

The Board of the Association is responsible for the preparation and fair presentation of the financial report and has determined that the accounting policies described in Note 1, is appropriate to meet the requirements of the *Associations Incorporation Act (SA) 1985* and is appropriate to meet the needs of the members. The Board's responsibility also includes such internal control as the Board determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. No opinion is expressed as to whether the accounting policies used, as described in Note 1, are appropriate to meet the needs of the members. We conducted our audit in accordance with Australian Auditing Standards. These standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, made by Board, as well as evaluating the overall presentation of the financial report.

The financial report has been prepared for distribution to members for the purpose of fulfilling the Board's financial reporting obligation under the *Associations Incorporation Act (SA) 1985.*

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

Independence

In conducting our audit, we have complied with the independence requirements of the Australian professional ethical pronouncements.

Opinion

In our opinion, the financial report presents fairly, in all material respects, the financial position of the Association as at 30 June 2015, and its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards and *Associations Incorporation Act (SA) 1985.*

Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 to the financial report which describes the basis of accounting. The financial report is prepared to assist the Association to comply with the financial reporting provisions of *Associations Incorporation Act (SA) 1985.* As a result, the financial report may not be suitable for another purpose.

ACCRU MELBOURNE (AUDIT) PTY LTD
Chartered Accountants
16 October 2015

G D WINNETT
Director

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Auditor

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