

**Internet
Australia**



3 August 2018

MEAGHER, HOWARD & WRIGHT
CERTIFIED PRACTISING ACCOUNTANTS
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This representation letter is provided in connection with your audit of the financial report of Internet Society of Australia for the year ended 30 June 2017, for the purpose of expressing an opinion as to whether the financial report gives a true and fair view, in accordance with Accounting Standards and the Corporations Act 2001.

We confirm that to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

Financial Report

We have fulfilled our responsibilities as set out in the terms of audit engagement, that the preparation of the financial report is in accordance with Accounting Standards and the Corporations Act 2001 in particular the financial report gives a true and fair view in accordance therewith.

Significant assumptions used by us in making accounting estimates, including those measured at fair value are reasonable.

Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of the Australian Accounting Standards.

All events subsequent to the date of the financial report and for which Australian Accounting Standards require adjustment or disclosure have been adjusted or disclosed.

The effects of uncorrected misstatement are immaterial both individually and in aggregate, to the financial report as a whole. A list of uncorrected misstatements is attached to this representation letter.

- We have no plans or intentions that may materially affect the carrying values, or classification, of assets and liabilities.
- We have considered the requirements of AASB 136 'Impairment of Assets' when assessing the impairment of assets and in ensuring that no assets are stated in excess of their recoverable amount.
- The entity has satisfactory title to all assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral. Allowances for depreciation have been adjusted for all important items of property, plant and equipment that have

been abandoned or are otherwise unusable.

- The entity has complied with all aspects of contractual agreements that would have a material effect on the financial report in the event of non-compliance.

Information Provided

We have provided you with:

- access to all information of which we are aware is relevant to the preparation of the financial report such as records, documentation and other matters;
- additional information you have requested from us for the purpose of the audit; and
- unrestricted access to persons with the entity from whom you have determined it is necessary to obtain audit evidence.

All transactions have been recorded in the accounting records and are reflected in the financial report.

We acknowledge our responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud.

We have disclosed to you the results of our assessment of the risk the financial report may be materially misstated due to fraud.

We have disclosed to you all information in relation to fraud or suspected fraud we are aware of and that affects the entity and involves:

- management;
- employees who have significant roles in internal control; or
- others where the fraud could have a material effect on the financial report.

We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial report communicated by employees, former employees, analysts, regulators or others.

We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations, whose effects should be considered when preparing the financial report.

We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial report; and accounted for and disclosed in accordance with the applicable reporting framework.

We have provided you with all requested information, explanations and assistance for the purposes of the audit.

We have provided you with all information required by the Corporations Act 2001

Yours faithfully

A handwritten signature in black ink, appearing to be 'Roger Clark', with a horizontal line underneath.

Roger Clark
Director - Honorary Secretary
Internet Society of Australia

A handwritten signature in black ink, appearing to be 'Craig O'Toole', with a horizontal line underneath.

Craig O'Toole
Director - Honorary Treasurer
Internet Society of Australia