

Architectural Practice Board of South Australia

Annual Report

Financial Year
Ended 30 June
2020

ARCHITECTURAL PRACTICE BOARD

OF

SOUTH AUSTRALIA

ABN: 20 167 920 248

ANNUAL REPORT

FINANCIAL YEAR ENDED 30 JUNE 2020

June 2020

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EXECUTIVE SUMMARY: 2019/20

In early 2020 the elections for 3 elected members of the Board were held, and in March 2020 the Electoral Commissioner confirmed the election of Dario Salvatore, Enzo Caroscio and Sarah Burge. The three elected members were appointed and gazetted in April 2020, replacing Paul Boyce, Gary Bonato and Danielle O’Dea. On behalf of the Board I thank Danielle for her valuable contribution to the work of the Board over the past 3 years and also thank Paul and Gary for their enormous and tireless contribution to the work of the Board over the past 9 years as both Board members and Presiding Members.

During the year, the Board continued to review its progress on the priorities in the Strategic Plan with the inclusion of mandatory Continuing Professional Development (CPD) in the Architectural Practice Act 2009. The Amendment to the Act enabling CPD was proclaimed in February 2020, to commence from 1 July 2020. This requirement will contribute to the Board’s role in protecting the interests of the public, by ensuring architects continually update their skills and knowledge in architectural practice.

In February 2020, the Board’s Annual Awards Event was held at Electra House with both the Minister and Shadow Minister attending. Over 70 members of the architectural profession attended the evening, which was addressed by Esther Chew, a practitioner at Grieve Gillett Andersen. Esther presented Certificates of Registration to new registrants who were successful in the Architectural Practice Examination during 2019. The Board also extended its congratulations to recipients of APBSA University Prizes, awarded to the students who excelled in their respective University’s Professional Practice courses. In 2019, the recipients were:

University of Adelaide:	Axel Lee
University of South Australia:	Kaden Lange

With the emergence of the Coronavirus Pandemic in March 2020, many activities within the architectural profession were cancelled. The construction industry was not immune from its effects and consequently there was a reduction in work for architects. AIA and ACA, as the professional associations for architects, were immediately supportive of the profession, and continue to be so as the effects of the pandemic linger. The Board is also aware of importance of well being in these difficult times, along with the potential long term effect of the pandemic, and agreed to a significant reduction in registration fees for individuals and businesses. This reduction (of approximately 48%) resulted in the anticipated surplus not being achieved this financial year.

The Architectural Practice Examination also was affected by the pandemic. In the second session of 2019 (held between July-September 2019), 31 candidates applied in total. 22 candidates were successful. In the first session of 2020 (February – May), 17 candidates applied for Part 1 with 5 candidates not passing. However, Part 2 (the National Examination Paper) scheduled for April 2020 was postponed due to the pandemic, and so candidates were informed they would be automatically enrolled in the National Examination Paper, then tentatively rescheduled for August 2020.

Operationally, registrations with the Board in 2019/20 increased slightly. The total number of individuals on the register at the end of June 2020 was 892. This included 705 males and 187 females. There were 154 architectural businesses registered (6 partnerships; 148 companies). The total number on the Register in South Australia (both individuals and businesses) was 1046 – this is a small increase from 1008 in the previous year.

During the year one complaint against a registered architect was received and remains under investigation. One complaint from the previous year remains open with ongoing advice being provided by the Crown Solicitor’s Office.

Thirteen alleged breaches of the Architectural Practice Act were received and considered by the Board. One matter from a previous year is currently progressing through the Magistrates Court. The remaining matters were quickly resolved without recourse to further investigation.

I want to acknowledge the commitment and contribution of all past and present Board Members during the past year. All Board Members generously provide their time, knowledge and expertise to the work of the Board and this spirit of collaboration enhances the outcomes for the Board, the profession and the public. This next year, 2020/21, will hopefully see a return to normality for individuals and businesses post Covid-19 which will be welcomed.



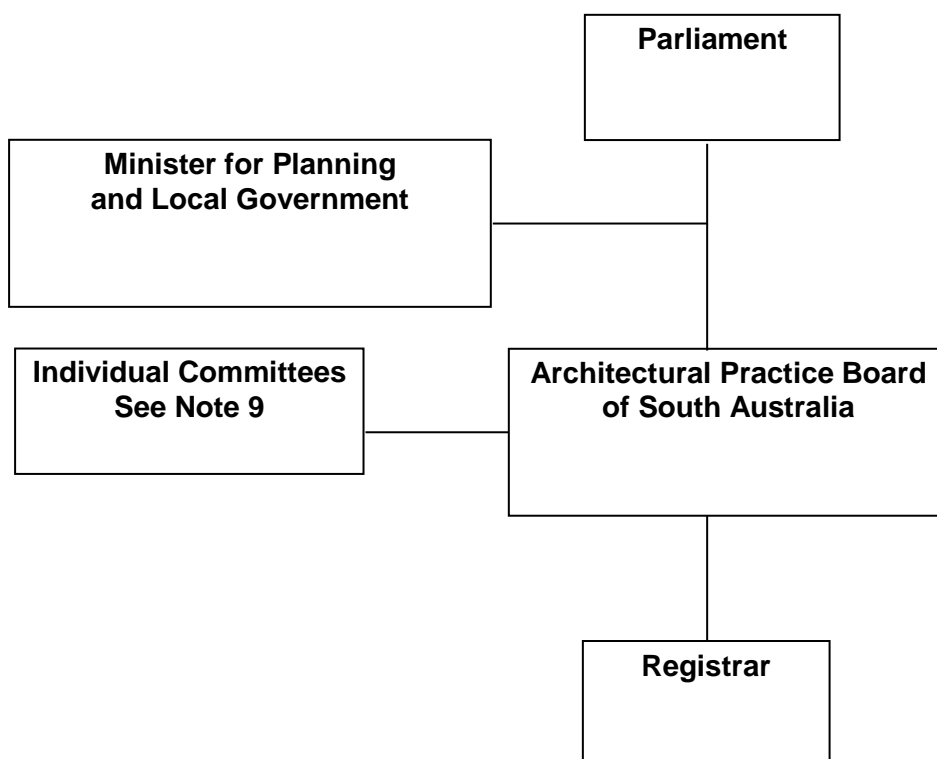
MARIANO DE DUONNI
PRESIDING MEMBER

1 CHARTER

The Architectural Practice Board of South Australia (the Board) is the statutory authority responsible for administering the Architectural Practice Act 2009 (the Act), "to provide for the registration of architects and architectural businesses; to regulate architectural practice for the purpose of maintaining high standards of competence and conduct by registered architects and registered architectural businesses; and for purposes incidental thereto."

The purpose of limiting the use of the title "architect" to those properly qualified is to protect the public from the activities of unqualified persons or registered entities who may present themselves as having professional qualifications in architecture they do not possess.

2 ORGANISATION



3 FUNCTIONS OF THE BOARD

The Board is responsible for the protection of the interests of the public. Section 13 of the Act provides for the following functions of the Board:

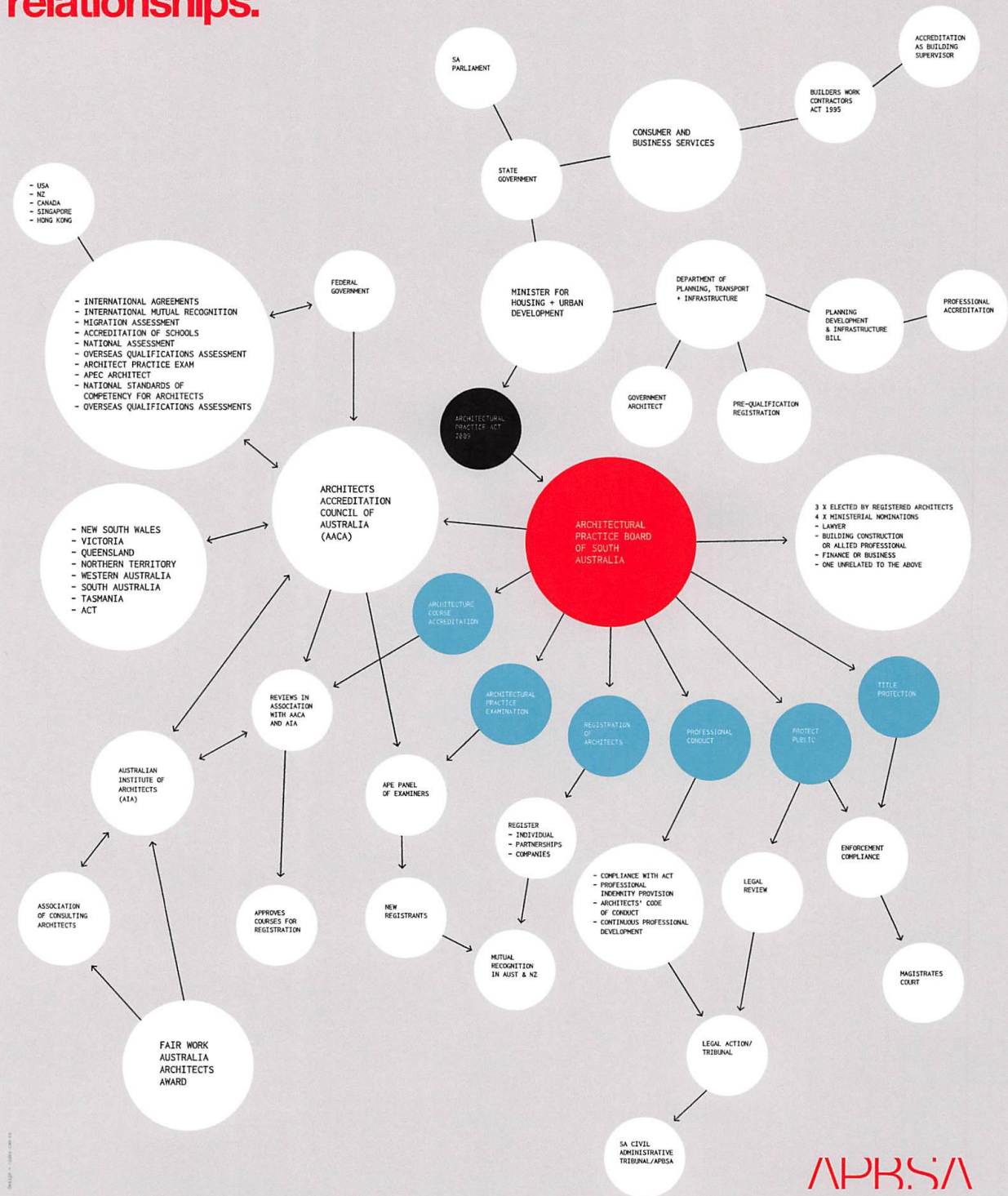
- (1)
 - (a) to oversee the practice of architecture by registered architects and registered
 - (b) to approve, after consultation with authorities considered appropriate by the Board, courses of education or training that provide qualifications for registration on the register of architects;
 - (c) to determine, after consultation with authorities considered appropriate by the Board, the requirements necessary for registration on the register of architects;
 - (d) to establish and maintain the registers contemplated by the Act;
 - (e) to prepare or endorse, subject to the approval of the Minister, codes of conduct or professional standards for registered architects or codes of conduct for registered architectural businesses;
 - (f) to prepare or endorse guidelines on continuing architectural education for registered architects;
 - (g) to take such measures as the Board considers appropriate to promote education in architecture, to assist students in architecture or to further knowledge of architecture among the public;
 - (h) to establish administrative processes for handling complaints received against registered architects and registered architectural businesses (which may include processes under which a person voluntarily enters into an undertaking);
 - (i) to provide advice to the Minister as the Board considers appropriate;
 - (j) to take such measures as it considers appropriate to promote equity, fairness and safety within the architectural profession;
 - (k) to carry out other functions assigned to the Board by or under the Act, or by the Minister.

Architectural Practice Board of South Australia.

The Board regulates architects and architectural businesses, to maintain high professional standards and to protect the interests of the public.

archboardsa.org.au

Functions and relationships.



APBSA

4 BOARD MEMBERSHIP

The Architectural Practice Act 2009 provides that the Board is to consist of seven members. Three of these are to be registered architects elected by registered architects in accordance with Section 6 of the Act. On 4 April 2020 the terms of three elected members expired and Enzo Caroscio, Sarah Burge and Dario Salvatore were elected to the Board by the profession to replace Paul Boyce, Gary Bonato and Danielle O'Dea. Paul Boyce and Gary Bonato, having served the maximum number of three consecutive terms under the Act were unable to be re-elected with Danielle O'Dea choosing not to continue for another term on the Board. The other four persons are nominated by the Minister in accordance with Section 5 (1) (b) of the Act. 3 of the Ministerial nominations expire in July 2021, with the remaining nomination expiring in April 2023.

The membership of the Board from 1 July 2019 to 30 June 2020 was as follows:-

Ministerial nominations:

Dimitty Marie Andersen

Director

Grieve Gillett Dimitty Andersen Pty Ltd

Appointed: 26 May 2016 to 25 May 2018. (Reappointed on 12 July 2018 to 11 July 2021.)

Ms Kirsteen Mackay

Government Architect

Appointed: 26 May 2016 to 25 May 2018. (Reappointed on 12 July 2018 to 11 July 2021.)

Ms Kimberley Lawrence

Lawyer - ElectraNet Pty Ltd

Appointed: 12 July 2019 to 11 July 2021

Mr Mariano DeDuonni (Presiding Member)

Director - Baukultur Pty Ltd

Appointed: 5 April 2017 to 4 April 2020. (Reappointed on 4 April 2020 to 3 April 2023)

Appointed Presiding Member: 6 February 2020

Elected registered architects:

Mr Enzo Caroscio

Director – Enzo Caroscio Architecture Pty Ltd

Appointed: 23 April 2020 to 22 April 2023.

Ms Sarah Burge

Senior Architect – DASH Architects

Appointed: 23 April 2020 to 22 April 2023.

Mr Dario Salvatore

Director – Hodgkison Architecture

Appointed: 23 April 2020 to 22 April 2023.

Mr Paul Roger Willoughby Boyce (Presiding Member)

Director - Tridente Boyce Design Studio

Appointed: 01 January 2011. Reappointed: 31 December 2013 to 31 December 2016. Reappointed: 5 April 2017 to 4 April 2020.

Appointed Presiding Member: 19 April 2017

Mr Gary Bonato

Director - Tectvs Pty Ltd

Appointed: 01 January 2011. Reappointed: 31 December 2013 to 31 December 2016. Reappointed: 5 April 2017 to 4 April 2020.

Presiding Member: 15 August 2012 to 31 December 2016

Ms Danielle O'Dea

Principal, Bell Architecture Pty Ltd

Appointed: 5 April 2017 to 4 April 2020.

Deputy Members of the Board may be appointed to the Board. Deputy Members attend Board meetings in place of the Board Member to whom they are Deputy who may not be able to attend for some reason. No current Deputy Member for any Board Members has been appointed.

The Board meets formally each month from July to June, excluding December and January, usually on the third Wednesday of the month. The Board may hold Special Meetings, electronic meetings, video-conferencing meetings, and attendance by telephone. The Board appoints committees as may be required.

4 BOARD MEMBERSHIP (Cont)

Meetings of the Board are attended by the Registrar.

5 BOARD MEETINGS

Quorum

Under the Architectural Practice Act 2009 a quorum of the Board is 4 members.

Meeting Attendance

The Board met ten times during the period 1 July 2019 to 30 June 2020. Attendance at meetings during the period 1 July 2019 to 30 June 2020 was as follows:

	Attendance	Maximum
Gary Bonato	7	8
Paul Boyce	8	8
Kimberley Lawrence	8	10
Dimitty Andersen	8	10
Kirsteen Mackay	9	10
Danielle O'Dea	8	8
Mariano DeDuonni	9	10
Sarah Burge	2	2
Enzo Caroscio	2	2
Dario Salvatore	2	2

6 REMUNERATION OF BOARD MEMBERS AND EXAMINERS

In accordance with Section 10 of the Architectural Practice Act 2009, Board members are entitled to remuneration for their service to the Board as determined by the Governor. Government employees on the Board are not entitled to remuneration as per the Department of the Premier and Cabinet Circular 16 - Remuneration for Government Appointed Part-Time Boards and Committees.

The Board contracts a Convenor of the Architectural Practice Examination in South Australia to administer and manage the Examination. Examiners are also contracted by the Board – their role is to assess candidates undertaking the Examination. The Architectural Practice Examination is a national procedure conducted through the AACA, and is for eligible persons seeking to apply to register as an architect.

The Board contributes superannuation for Board members where required under the Superannuation Guarantee (Administration) Act 1992.

Employee Numbers, Gender and Status:

Employees include part time Board members and a part time Registrar.

Employment statistics for the period 1 July 2019 to 30 June 2020 were as follows:

Number of Employees: 11 persons 0.5 Full Time Equivalents

Age Bracket	Male	Female	Total
<40	0	1	1
40-44	0	2	2
45-49	0	2	2
50-54	1	1	2
55-59	3	0	3
60-64	0	0	0
65+	0	1	1
Total	4	7	11

6 REMUNERATION OF BOARD MEMBERS AND EXAMINERS (Cont)

Salary Bracket	Male		Female	
	Part Time	Casual	Part Time	Casual
\$0-\$9,999 per annum	6	6	5	7
\$10,000-\$20,000 per annum	0	0	0	0
\$20,000-\$30,000 per annum	0	0	0	0
\$30,000-\$40,000 per annum	0	0	0	0
\$40,000-\$50,000 per annum	0	0	0	0
\$50,000-\$60,000 per annum	0	0	0	0
\$60,000-\$70,000 per annum	0	0	1	0

No board members or examiners were of Aboriginal or Torres Strait Islander descent.

No board members or examiners had disabilities of any kind as defined per the Disability Discrimination Act 1992.

No workers compensation claims were made in the financial year ended 30 June 2020.

No performance reviews were conducted by the Board for the financial year ended 30 June 2020.

No employees were involved in any overseas travel during the year.

As all employees were permanent part time, no training packages were offered.

7 REGISTRAR AND ADMINISTRATION

The Board's Registrar, Ms Sue Millbank continued permanent part time employment during 2019-2020.

The Registrar is responsible to the Board for the following services:

- maintaining up to date Registers and information
- assisting members of the public and profession about registration and professional matters
- acting on decisions of the Board
- providing advice to the Board
- undertaking preliminary investigations into complaints with the Notifications Committee, and laying complaints against architects if warranted
- with the Notifications Committee, investigating alleged breaches of the Architectural Practice Act 2009
- accounting, administrative and secretarial support

Since February 2014, administrative services to the Board have been provided by Administration Overflow.

The Board's office is located in serviced offices in Wayville. The Board contact details are as follows:

C/- Level 1, 28 Greenhill Road
WAYVILLE SA 5034
Telephone: (08) 8373 2766

Email: registrar@archboardsa.org.au

8 WEBSITE

The Board has established a comprehensive website at the address: www.archboardsa.org.au

The Act and Regulations, application forms, annual report and other Board publications can be downloaded from this website. In January 2016 the Board launched a new website which incorporates a portal whereby registered architects can make changes to their registration details, and renew their registrations electronically as well as submit payment by credit card. From 1 July 2020, architects will be able to declare their Continuing Professional Development points each year when they renew their registration. This portal also enables Architectural Practice Examination candidates to register to attend briefing sessions and lodge application forms to undertake the three part Architectural Practice Examination.

9 COMMITTEES

The Board maintained two 'standing' committees, the Education Committee (comprising the Presiding Member and Registrar), to provide advice to the Board on courses of education that are approved to provide qualifications for registration; and the Notifications Committee. Its role is to provide advice to the Registrar on complaints against architects; and with the Registrar, it considers alleged breaches of the Architectural Practice Act 2009.

During 2018/19 the Board established a Working Group on Continuing Professional Development (CPD). The Working Group continued into 2019/20, and finalised its work in April 2020 through the development of a framework for CPD in South Australia. This framework was supported by AIA and ACA, and endorsed by the Board in preparation for the commencement date of mandated CPD in SA (1 July 2020). In April 2020 the Board approved the final document "Professional Development Rules" as required under the Act, and agreed to a 'transition' year (1 July 2020 – 30 June 2021), whereby architects will be required to accrue 10 CPD points rather than 20 CPD points. The Board considered the impact of COVID-19 pandemic in taking this decision. From 1 July 2021, 20 CPD points will be required.

10 FREEDOM OF INFORMATION ACT 1991

The Board has published an Information Statement as required by Section 9 of the *Freedom of Information Act 1991*.

The Information Statement contains advice on:

- structure and functions of the Board
- registration of architects
- public participation in policy formulation
- kinds of documents held
- access arrangements and procedures

The Statement is available from the offices of the Board or can be downloaded from the Board's website. Application and processing fees are in accordance with the *Freedom of Information Act (Fees & Charges) Regulations 1991*.

The Registrar, as the principal officer of the Board is the FOI Officer for the provisions of the *Freedom of Information Act 1991*.

No new FOI applications were received in the financial year end 30 June 2019.

11 EXAMINATIONS AND PRIZES

Examinations

Architectural Practice examinations were conducted in August/September 2019. The April/May 2020 scheduled examinations did not proceed due to the emergence of the Covid-19 Pandemic. The results were as follows:

	No. of Applicants	No. of Successful Candidates	No. Deferred
August/September 2019	31	22	0
April/May 2019	17	Deferred to August/September 2020	12

The Board congratulates all successful candidates.

11 EXAMINATIONS AND PRIZES (Cont)

Prizes and Awards

The APBSA University Prize continues to be an annual award of \$500 awarded to the student with the highest grade in "Professional Practice" subject nominated by the University of South Australia and the University of Adelaide.

The prizes presented by the Board on the basis of the 2019 university examinations were:

- 1 APBSA University Prize for University of South Australia student
Awarded to Kaden Lange

- 2 APBSA University Prize for University of Adelaide student
Awarded to Axel Lee

12 REGISTRATION STATISTICS

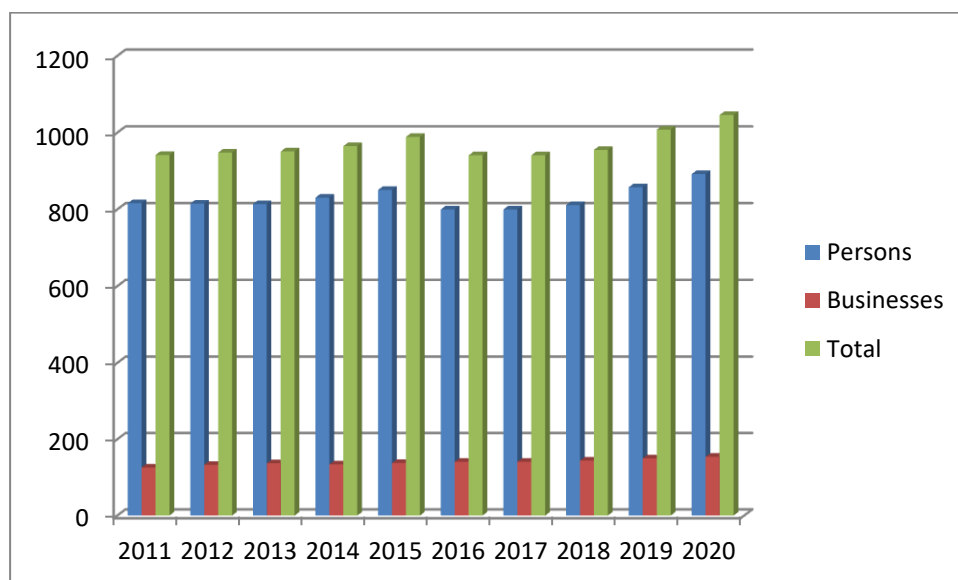
Natural persons having the necessary qualifications and experience may apply to be registered pursuant to section 28 (1) of the Architectural Practice Act 2009. Under Section 28 (2) of the Architectural Practice Act 2009, the Board may register a natural person as having 'limited registration' if that person does not have the necessary qualifications or experience required for registration on the register.

Section 33 of the Architectural Practice Act 2009 requires companies and partnerships providing architectural services to be on the register of architectural businesses. The Act details the requirements on the number of directors of architectural businesses to be registered as architects in South Australia.

Registration statistics for the period were as follows:

- (a) Total Number of Natural Persons registered:
- | | |
|---|-----|
| Natural Persons Registered at 1 July 2019 | |
| Male | 681 |
| Female | 177 |
| (includes one Limited Registration) | |
| Add: Approved Applications for Registration | |
| Male | 50 |
| Female | 17 |
| Less: Resignations and Removals | |
| Male | 26 |
| Female | 7 |
| Natural Persons Registered at 30 June 2020 | |
| Male | 705 |
| Female | 187 |
| Total Natural Persons | 892 |
- (b) Total Number of Partnerships registered:
- | | |
|---|---|
| Partnerships Registered at 1 July 2019 | 6 |
| Add: Approved Applications for Registration | 1 |
| Less: Resignations and Removals | 1 |
| Partnerships Registered at 30 June 2020 | 6 |
- (c) Total Number of Companies registered:
- | | |
|---|-----|
| Companies Registered at 1 July 2019 | 144 |
| Add: Approved Applications for Registration | 14 |
| Less: Resignations and Removals | 10 |
| Companies Registered at 30 June 2020 | 148 |

12 REGISTRATION STATISTICS (Continued)



Note: the Architectural Practice Act 2009 was proclaimed in January 2011 and included a change in the reporting year from calendar year to financial year.

13 COMPLAINTS AND INVESTIGATIONS

When a complaint is received the Registrar undertakes a preliminary investigation to gather evidence sufficient to assess whether there is cause to obtain legal advice in relation to laying a complaint for unprofessional conduct. The Registrar receives advice and assistance from the Notifications Committee on the merits or otherwise of the complaint. If there is sufficient cause and the matter is considered to be a serious matter, the Registrar refers the matter to the Crown Solicitor's Office for further investigation and legal advice. After considering the evidence and legal advice, the Registrar will consult with the Notifications Committee and may lay a complaint leading to a disciplinary inquiry. From May 2020, these matters will be heard in the South Australian Civil and Administrative Tribunal (SACAT).

The Board also receives notifications of alleged breaches of the Architectural Practice Act 2009. Such notifications may concern a number of sections of the Act, but mainly allege a breach of section 38 and/or section 40. These provisions relate to 'holding out' as an architect (ie the person or company 'holding out' is not a registered person or architectural business). The Board undertakes this action in the public interest – only a registered person can use the title 'architect' or its derivatives. Architects (ie registered persons) must comply with the Architectural Practice Act 2009 (including maintaining Professional Indemnity insurance), meet high professional standards, undertake continuing professional development, and abide by the Architects' Code of Practice. These requirements do not apply to unregistered persons. The public can therefore be satisfied that architects should provide a high standard of skill, knowledge, competence and conduct.

The Board considered a number of matters during the year and these matters are summarised below.

Complaints concerning professional conduct:

One complaint alleging unprofessional conduct by an architect or architectural business was lodged with the Board during the year. This remains under investigation. One complaint from the previous year remains open with a formal investigation underway. Legal advice is being provided by the Crown Solicitor's Office.

The number of complaints received during the year was similar to the previous year. While a number of enquires are made to the Office each year, the overall the number of complaints made against architects remain low.

12 REGISTRATION STATISTICS

Thirteen alleged breaches of the Architectural Practice Act were received this year. All breaches of the Act concern section 38 and/or section 40 of the Act – that is, using the word ‘architect’ or its derivatives by a unregistered person or business, and ‘holding out’ another person or business to be an architect or architectural business. Most of these matters were resolved swiftly by the Notifications Committee. One allegation is being pursued by the Board via the Crown Solicitors Office and is before the Magistrates Court.

14 FRAUD PREVENTION

The Board did not identify any fraudulent activities during the financial year ended 30 June 2020.

The Board adopted a number of procedures to assist in the prevention of fraudulent activities, including:

- Engaging an independent accountant to prepare quarterly financial reports for review by the Board, and preparation of Business Activity Statements
- Use of the Board’s accounting package (MYOB)
- Authorising the Registrar to make payments of monthly accounts to a maximum amount
- Listing monthly expenditure at Board meetings for endorsement by the Board
- Requiring two authorised account signatories for payments made by cheque
- Segregation of duties for staff involved in payment of accounts, verifying invoices and recording expenditure in MYOB.

15 FINANCES

The Board maintains a reserve of equity to ensure adequate funds are available to meet possible contingency needs, such as legal costs incurred in investigating and dealing with complaints and other administrative requirements that may arise for the Board to undertake its role.

The Board recorded a net surplus of \$129 for the financial year ended 30 June 2020 (financial year ended 30 June 2019 surplus \$117,319). There were two major reasons for this. Firstly, the Board reduced the renewal fee (from \$325 to \$200 for individuals, and a similar reduction for businesses) due to the COVID-19 pandemic. Secondly, there has been a change in Accounting Standards AASB 15 & AASB 1058 whereby income received in advance is now recognised in the year it is received, not the year to which it relates. These changes were both unforeseen. As at 30 June 2020 the Board had total equity of \$1,333,525 (as at 30 June 2019 total equity \$1,083,582).

The Board is not considered to be a "controlled entity" for the purposes of inclusion in the whole of Government Reporting.

The Board engaged a number of consultants during 2019/20. The consultancies are detailed below:

Consultants

Consultant	Number	Total (Ex GST)	Purpose of Consultancy
Value below \$10,000	2		
Eyres & Associates	1	\$3,300	Strategic Planning
Simon Fry & Associates	1	\$4,000	Auditor Fees
Value \$10,000-\$50,000	3		
Administration Overflow	1	\$44,990	Administrative services
Not for Profit Accounting Services	1	\$14,500	Accounting Services
Rodeo Creative	1	\$26,880	Corporate Branding; publications
Total	4	\$93,670	

Contractual Arrangements

Simon Fry & Associates were engaged to audit the 2019-20 financial year accounts.

Administration Overflow provided administrative services to the Board in accordance with an agreed contractual engagement. Administration Overflow was paid fees as agreed between the Board and Administration Overflow. These fees were progressively billed and expensed as incurred on a weekly basis.

Not For Profit Accounting Services (NFPAS) provided accounting services to the Board in accordance with an agreed contractual engagement. NFPAS was paid fees as agreed between the Board and NFPAS. These fees were progressively billed and expensed as incurred on a fortnightly basis.

Rodeo Creative provided corporate branding assistance to the Board on an as needs basis, including for the regular eNewsletter, CPD publications, and a rebrand of the Board's logo.

The Crown Solicitor's Office provides legal assistance to the Board and was paid professional fees as they were incurred. Legal fees to the amount of \$12,072 were incurred in the financial year 2018-19.

Audit

The accounts of the board have been audited and the financial statements for the financial year ended 30 June 2020 follow, together with the accompanying notes, and the independent auditor's report.



Presiding Member



Board Member

Dated this 29th day of September 2020.

**ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
ABN 20 167 920 248**

**FINANCIAL REPORT
FOR THE YEAR ENDED
30 JUNE 2020**

**ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
FINANCIAL REPORT
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2020**

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**ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2020**

	Note	2020 \$	2019 \$
INCOME			
Application & Registration Fees	3	306,670	356,254
Interest		10,873	15,695
Other Income	4	<u>61,386</u>	<u>29,366</u>
TOTAL INCOME		<u>378,929</u>	<u>401,315</u>
EXPENSES			
Administrative Expenses	5	184,775	135,810
Depreciation		1,113	2,042
Employee Costs	6	103,691	98,635
Legal Costs		40,194	12,073
Exam Related Costs		20,729	16,285
Prizes		1,000	1,000
Rent Paid		18,933	18,152
Sponsorships		<u>8,364</u>	<u>-</u>
TOTAL EXPENSES		<u>378,800</u>	<u>283,996</u>
NET SURPLUS/(DEFICIT) FOR THE YEAR		<u>129</u>	<u>117,319</u>
Other Comprehensive Income		-	-
TOTAL COMPREHENSIVE INCOME/(LOSS) FOR THE YEAR		<u><u>129</u></u>	<u><u>117,319</u></u>

The accompanying notes form part of these financial statements

ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2020

	Note	2020 \$	2019 \$
CURRENT ASSETS			
Cash & Cash Equivalents	7	1,377,531	1,349,832
Trade & Other Receivables	8	9,060	9,970
Prepayments		5,306	4,933
TOTAL CURRENT ASSETS		<u>1,391,897</u>	<u>1,364,735</u>
NON CURRENT ASSETS			
Property, Plant & Equipment	9	3,162	4,275
TOTAL ASSETS		<u>1,395,059</u>	<u>1,369,010</u>
CURRENT LIABILITIES			
Other Liabilities	10	-	245,785
Trade & Other Payables	11	31,901	22,352
Provisions	12	33,662	17,291
TOTAL CURRENT LIABILITIES		<u>65,563</u>	<u>285,428</u>
TOTAL LIABILITIES		<u>65,563</u>	<u>285,428</u>
NET ASSETS		<u>1,329,496</u>	<u>1,083,582</u>
EQUITY		<u>1,329,496</u>	<u>1,083,582</u>

The accompanying notes form part of these financial statements

**ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
STATEMENT OF CHANGES IN EQUITY
AS AT 30 JUNE 2020**

	Retained Surplus \$
BALANCE AT 1 JULY 2018	966,263
Net Surplus/(Deficit) for the Year	117,319
BALANCE AT 30 JUNE 2019	1,083,582
BALANCE AT 1 JULY 2019	1,083,582
First time adoption of AASB 15 and AASB 1058	245,785
Net Surplus/(Deficit) for the Year	129
BALANCE AT 30 JUNE 2020	1,329,496

The accompanying notes form part of these financial statements

**ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2020**

	Note	2020 \$	2019 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Members & Others		368,965	398,342
Payments to Suppliers & Employees		(352,139)	(280,827)
Interest Received		10,873	14,759
NET CASH FLOWS FROM OPERATING ACTIVITIES	13	<u>27,699</u>	<u>132,274</u>
NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS		<u>27,699</u>	<u>132,274</u>
CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR		1,349,832	1,217,558
CASH & CASH EQUIVALENTS AT THE END OF THE YEAR	7	<u><u>1,377,531</u></u>	<u><u>1,349,832</u></u>

The accompanying notes form part of these financial statements

ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2020

1. OBJECTIVES & FUNDING

The Architectural Practice Board of South Australia (the Board) exercises its functions under the *Architectural Practice Act 2009 (SA)* with the objective of achieving and maintaining professional standards of competence and conduct in the practice of architecture in South Australia.

The Board does not receive Government funding and the principal source of funds consists of monies paid by registered architects as registration fees, annual registrations and renewals received.

2. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

a) General Information and Statement of Compliance

The general purpose financial statements of the Board have been prepared in accordance with the requirements of the *Architectural Practice Act 2009 (SA)*, Australian Accounting Standards and other authoritative pronouncements of the Australian Accounting Standards Board. A statement of compliance with the International Financial Reporting Standards (IFRS) as issued by the International Accounting Standards Board (IASB) cannot be made due to the Board applying not-for-profit specific requirements contained in the Australian Accounting Standards.

The significant accounting policies that have been used in the preparation of these financial statements are summarised below.

The financial statements have been prepared using the measurement bases specified by Australian Accounting Standards for each type of asset, liability, income and expense. The measurement bases are more fully described in the accounting policies below.

b) Significant Accounting Judgement, Estimates & Assumptions

When preparing the financial statements, management undertakes a number of judgements, estimates and assumptions about the recognition and measurement of assets, liabilities, income and expenses.

There are no estimates or judgements which have risk of causing a material adjustment to the carrying amount of assets and liabilities.

c) New Accounting Standards

The Board has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board that are mandatory for the current reporting period. Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

AASB 16

For the reporting period ended 30 June 2020, AASB 16 - Leases replaces AASB 117 - Leases, with the date of initial application being 1 July 2019.

On transition, for leases previously accounted for as operating leases with a remaining lease term of less than 12 months, the Board has applied the optional exemption to not recognise right-of-use assets but to account for the lease expense on a straight-line basis over the remaining lease term. With the exception of a lease for office space, for which the short-term exemption has been applied, the Board was not party to any other leases at the transition date or at 30 June 20.

The initial adoption of this new Standard has not materially impacted the financial statements, and accordingly the opening balances as at 1 July 2019 have not been adjusted for the first time adoption of this Standard.

AASB 15 & AASB 1058

AASB 15 - Revenue from Contracts with Customers replaces AASB 118 - Revenue, AASB 111 - Construction Contracts, AASB 1004 - Contributions and several revenue-related Interpretations. AASB 1058 - Income of Not-for-Profit Entities became applicable to the Association during the current reporting period. The initial application date of these Standards was 1 July 2019.

**ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS (cont.)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2020**

2. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

c) New Accounting Standards (cont.)

AASB 15 & AASB 1058 (cont.)

The adoption of these new Standards has resulted in a difference in the timing of when registration fees should be recognised as income. Previously the registration fees were recorded as income in the financial period to which the registration related. In accordance with the requirements of the new standards the registration fees should be recorded as income the earlier of receipt or when the Board becomes entitled to receive the registration fees. The Board applied these new standards using the modified retrospective approach, and accordingly, the Board has reclassified the registration fees received in advance as at 30 June 2019, to accumulated funds at the transition date. The comparative information has not been restated.

The following is a summary of the transactions recorded as at 1 July 2019:

	Carrying Amount at 30 June 2019	Reclassification under AASB 16	Carrying Amount at 1 July 2019
Accumulated Funds	1,083,582	245,785	1,329,367
Other Liabilities	245,785	(245,785)	-

d) Income Tax

The Board is exempt from income tax pursuant to the *Income Tax Assessment Act 1997*. Accordingly, Australian Accounting Standard AASB 112 Income Taxes has not been applied and no provision for income tax has been included in the financial reports.

e) Revenue

The Board receives income from registration fees and interest.

The Board is a statutory authority, and administers the Architectural Practice Act 2009. Architects must register to practice, and pay a registration fee for this purpose. The Board's role is to ensure the public interest is protected and that the conduct and competency of architects is maintain to the required standard of practice in South Australia. Architectural business are also required to register with the Board.

Registration Fees

Registration fees are recognised as income at the earlier of receipt or when the subscription becomes due and payable to the Board.

Interest Income

Interest income is recognised on an accruals basis using the effective interest method.

f) Financial Instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the Board becomes a party to the contractual provisions of the financial instrument, and are measured initially at fair value adjusted by transactions costs, except for those carried at fair value through profit or loss, which are measured initially at fair value. Subsequent measurement of financial assets and financial liabilities are described below.

Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and all substantial risks and rewards are transferred. A financial liability is derecognised when it is extinguished, discharged, cancelled or expires.

ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS (cont.)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2020

2. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

f) Financial Instruments (cont.)

Classification and Subsequent Measurement of Financial Assets

Except for those trade receivables that do not contain a significant financing component and are measured at the transaction price, all financial assets are initially measured at fair value adjusted for transaction costs (where applicable).

The Board's financial assets include cash & cash equivalents, trade & other receivables and term deposits. After initial recognition, these are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial.

All income and expenses relating to financial assets that are recognised in profit or loss are presented within finance costs, finance income or other financial items, except for impairment of trade receivables, which is presented within other expenses.

Classification and Subsequent Measurement of Financial Liabilities

The Board's financial liabilities include trade and other payables.

Financial liabilities are initially measured at fair value and, where applicable, adjusted for transaction costs unless the Board designated a financial liability at fair value through profit or loss.

Subsequently, financial liabilities are measured at amortised cost using the effective interest method except for derivatives and financial liabilities designated at FVPL, which are carried subsequently at fair value with gains or losses recognised in profit or loss (other than derivative financial instruments that are designated and effective as hedging instruments).

All interest-related charges and, if applicable, changes in an instrument's fair value that are reported in profit or loss are included within finance costs or finance income.

g) Goods & Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense.

Cash flows are presented in the Statement of Cash Flows on a gross basis, except for the GST component of investing and financing activities, which are classified as operating cash flows.

h) Cash & Cash Equivalents

Cash and Cash Equivalents in the Statement of Financial Position comprise Cash at Bank, Cash on Hand and Short-Term Deposits with an original maturity of three months or less where the investment is convertible to known amounts of cash and is subject to insignificant risk of changes in value.

i) Property, Plant & Equipment

Plant & Equipment

Plant & equipment are initially recognised at acquisition cost or manufacturing cost, including any costs directly attributable to bringing the assets to the location and condition necessary for it to be capable of operating in the manner intended by Board's management.

Plant & equipment are subsequently measured using the cost model, cost less subsequent depreciation and impairment losses.

**ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS (cont.)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2020**

2. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

i) Property, Plant & Equipment (cont.)

Depreciation

The depreciable amount of all fixed assets are depreciated on either a diminishing value or straight-line basis over the useful lives of the assets to the Board commencing from the time the asset is held ready for

The depreciation rates used for each class of depreciable assets are:

Class of Fixed Asset	Depreciation Rate	Depreciation Method
Office Equipment	20%	Straight-line
Computers	30%	Diminishing value

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset are reviewed. Any revisions are accounted for prospectively as a change in estimate.

When an asset is disposed of, the gain or loss is calculated by comparing proceeds received with its carrying amount and is taken to the Statement of Profit or Loss and Other Comprehensive Income.

Derecognition & Disposal

An item of property, plant and equipment is derecognised upon disposal, when the item is no longer used in the operations of t or when it has no sale value. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is recognised in Profit or Loss within other income or other expenses.

j) Employee Benefits

Short-term Employee Benefits

Short-term employee benefits are benefits, other than termination benefits, that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service. Short-term employee benefits are measured at the undiscounted amounts expected to be paid when the liabilities are settled.

Defined Contribution Plans

The Board provides post-employment benefits through defined contribution plans. The amount charged as an expense in respect of superannuation represents the fixed contributions made or payable by the Board to the superannuation funds of employees. The Board has no legal or constructive obligations to pay contributions in addition to its fixed contributions.

k) Provisions, Contingent Liabilities and Contingent Assets

Provisions are measured at the estimated expenditure required to settle the present obligation, based on the most reliable evidence available at the reporting date, including the risks and uncertainties associated with the present obligation. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. Provisions are discounted to their present values, where the time value of money is material.

Any reimbursement that the Board can be virtually certain to collect from a third party with respect to the obligation is recognised as a separate asset. However, this asset may not exceed the amount of the related provision.

No liability is recognised if an outflow of economic resources as a result of present obligation is not probable. Such situations are disclosed as contingent liabilities, unless the outflow of resources is remote in which case no liability is recognised.

ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS (cont.)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2020

	2020	2019
	\$	\$
3. APPLICATION & REGISTRATION FEES		
Application Fees	11,875	12,460
Registration Fees	294,795	343,794
	<u>306,670</u>	<u>356,254</u>
4. OTHER INCOME		
Other Income		
Income from Exams & APE Fees	51,000	28,425
Sundry Income	386	941
ATO Cash Flow Boost	10,000	-
	<u>61,386</u>	<u>29,366</u>
5. ADMINISTRATIVE EXPENSES		
AACA Costs	11,136	14,889
Administration Costs	101,735	69,993
Auditor's Fees	4,600	4,000
Bank Charges	5,044	5,358
Board Fees	18,531	17,113
Presentation of Certificates Function	7,009	400
Insurance	2,361	2,365
Printing, Postage & Stationery	6,408	2,964
Storage Fees	1,604	1,950
Sundry Expenses	21,709	12,248
Telephone	3,255	3,037
Travel & Conference Expenses	1,383	1,494
	<u>184,775</u>	<u>135,810</u>
6. EMPLOYEE COSTS		
Expenses recognised for employee benefits are analysed as follow:		
Salaries	79,700	83,965
Workers Compensation Insurance	290	786
Superannuation	7,331	7,700
Employee Benefit Provisions	16,371	6,183
	<u>103,691</u>	<u>98,635</u>
The liabilities recognised for employee benefits are reported in note 12.		
7. CASH & CASH EQUIVALENTS		
Cash at Bank	768,306	747,402
Cash on Hand	50	50
Term Deposits	609,175	602,380
	<u>1,377,531</u>	<u>1,349,832</u>

ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS (cont.)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2020

	2020	2019
	\$	\$
8. TRADE & OTHER RECEIVABLES		
Trade Debtors	-	1,165
Interest Receivable	2,050	3,219
Fines Receivable	1,300	2,500
GST Receivable	5,710	3,086
	9,060	9,970
9. PROPERTY, PLANT & EQUIPMENT		
Office Equipment		
At Cost	9,335	9,335
Less: Accumulated Depreciation	(6,173)	(5,297)
	3,162	4,037
Computer Equipment		
At Cost	1,793	1,793
Less: Accumulated Depreciation	(1,793)	(1,555)
	-	238
Total Property, Plant and Equipment	3,162	4,275
Reconciliation of Property, Plant & Equipment		
Balance at Beginning of the Year	4,275	6,317
Depreciation for the Year	(1,113)	(2,042)
Balance at the End of the year	3,162	4,275
10. OTHER LIABILITIES		
Registration Revenue Received in Advance	-	245,785
<p>The first time adoption of AASB 15 and AASB 1058 has resulted in a difference in the timing of when registration fees should be recognised as income. In accordance with the requirements of these new standards the registration fees received in advance during the current reporting period were recorded as income on the date of receipt. Please refer note 2(c).</p>		
11. TRADE & OTHER PAYABLES		
Trade Payables	16,542	6,916
PAYG Payable	6,790	7,054
Other Payables	8,569	8,382
	31,901	22,352
12. PROVISIONS		
Provisions include the following liabilities recognised for employee benefits:		
Provision for Annual Leave	21,576	17,291
Provision for Long Service Leave	12,086	-
	33,662	17,291

**ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS (cont.)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2020**

	2020	2019
	\$	\$
13. CASH FLOW INFORMATION		
Reconciliation of net surplus/(deficit) for the year to net cash flow from operating activities:		
Net Surplus/(Deficit) for the Year	129	117,319
Non-Cash Flows in Operating Result:		
Depreciation & Amortisation	1,113	2,042
Changes in Assets & Liabilities		
Decrease/(Increase) in Trade & Other Receivables	910	1,681
Decrease/(Increase) in Prepayments	(373)	(433)
(Decrease)/Increase in Income Received in Advance	(245,785)	5,605
(Decrease)/Increase in Equity	245,785	-
(Decrease)/Increase in Trade & Other Payables	9,550	(122)
(Decrease)/Increase in Provisions	16,371	6,183
Net Cash Flows from Operating Activities	27,699	132,274
14. SUPPLIES & SERVICES		
Supplies and services provided by entities within the SA Government		
Legal Costs	40,194	12,073
Insurance	2,361	2,365
Workcover	290	907
Supplies and services provided by entities external to the SA Government		
Administrative & Registrar Functions	205,427	168,628
Other	130,529	100,024
	378,800	283,996
15. RELATED PARTY TRANSACTIONS		
The Board's related parties are its key management personnel and related entities.		
Transactions with Key Management Personnel		
The key management of the Board consists of the Board Members and the Registrar. Key management personnel remuneration includes the following expenses:		
Short-Term Employee Benefits	96,613	98,635
The Registrar is employed as a staff member of the Board. Board members receive sitting fees for their involvement in Board Meetings.		
Transactions with Related Entities		
Transactions with related entities does not incorporate special terms and conditions and no guarantees were given or received. Total supplies and services provided by entities within the SA Government is disclosed in note 14.		
16. AUDITOR'S REMUNERATION		
Audit Fees Paid & Payable	4,000	4,000

Apart from the annual audit, the auditor does not provide any other services to the Board.

ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS (cont.)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2020

17. FINANCIAL INSTRUMENT RISK

a) Interest Rate Risk

At 30 June 2020, all interest bearing financial assets were fixed interest investments. The effective weighted average interest rates on those financial assets are as follows

	Weighted Average %	
	2020	2019
	\$	\$
Cash at Bank	Less than 1 %	Less than 1 %
Term Deposits	2%	2%

	Interest Bearing		Non Interest Bearing		Total	
	30/06/20	30/06/19	30/06/20	30/06/19	30/06/20	30/06/19
Period Ended	\$	\$	\$	\$	\$	\$
Financial Assets						
Cash at Bank	768,306	747,402	-	-	768,306	747,402
Cash on Hand	-	-	50	50	50	50
Term Deposits	609,175	602,380	-	-	609,175	602,380
Trade & Other Receivables	-	-	9,060	9,970	9,060	9,970
Total Financial Assets	1,377,481	1,349,782	9,110	10,020	1,386,591	1,359,802

	Interest Bearing		Non Interest Bearing		Total	
	30/06/20	30/06/19	30/06/20	30/06/19	30/06/20	30/06/19
Period Ended	\$	\$	\$	\$	\$	\$
Financial Liabilities						
Trade & Other Payables	-	-	31,901	22,352	31,901	22,352
Total Financial Liabilities	-	-	31,901	22,352	31,901	22,352

b) Financial Risk Management

The Board has non-interest bearing assets (Cash on Hand and Receivables) and liabilities (Sundry Payables); and significant interest bearing assets (Bank Term Deposits). However, the Board's exposure to market risk is mostly associated with credit risk as liquidity risk and interest risk is minimal. Due to Board's low interest rate risk exposure, an analysis for interest rate sensitivity has not been included in the financial statements.

Credit Risk

Credit risk is the risk that a counterparty fails to discharge an obligation to the Board. The Board is exposed to this risk for various financial instruments with the maximum exposure to credit risk being limited to the carrying amount of financial assets recognised at the reporting date, as summarised under financial assets in the above table. The Board's policy is to deal only with creditworthy counterparties.

The Board's management considers that all the above financial assets are of good credit quality.

ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS (cont.)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2020

18. LEASE EXPENSE

The Board has a lease for its head office. The lease terms met the requirements to be considered a short-term lease for the purposes of AASB 16, and accordingly the lease payments have been expensed as rent paid in the statement of profit and loss.

19. FAIR VALUE MEASUREMENT

There are no financial instruments or non-financial instruments that are carried at fair value as at 30 June 2020.

20. PENDING ACTIONS

As at the end of June 2020, one matter is currently before the Magistrates Court for charges relating to a breach of the Act by an unregistered person, and an additional matter is currently under formal investigation by the Crown Solicitors Office with a view to commencing disciplinary proceedings against an architect.

As at the end of June 2019, one complaint was being investigated with a view to disciplinary proceedings; and two persons are being investigated for breaches of the Act, alleging 'holding out as an architect', with a view to potential prosecution.

21. CONTINGENT LIABILITIES

There are no contingent liabilities that have been incurred by the Board in relation to 2020 or 2019.

22. FUTURE COMMITMENTS & CONSULTANTS

The Registrar is employed as a staff member of the Board. Other administration, accounting staff, Examiners, Assessors and Standing Panel Members are consultants to the Board. Board members receive sitting fees for their involvement in Board Meetings.

As at the reporting date the Board did not commit any funds towards assets expected to be received on a future date.

23. POST-REPORTING DATE EVENTS

No adjusting or significant non-adjusting events have occurred between the reporting date and the date of authorisation.

**ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
CERTIFICATE BY THE PRESIDING MEMBER, BOARD MEMBER AND REGISTRAR**

- 1) The foregoing Statement of Profit of Loss and Other Comprehensive Income, Statement of Financial Position, Statement of Cash Flows, Statement of Changes in Equity, and Notes to the Financial Statements thereto of the Architectural Practice Board of South Australia, present fairly, in accordance with applicable Accounting Standards and other mandatory professional reporting requirements in Australia, the financial position of the Board as at 30 June 2020 and the result of its operations and its cash flows for the financial year then ended; and
- 2) Internal controls over financial reporting have been effective throughout the period.

Signed in accordance to the resolution of the Board:



Presiding Member



Board Member



Registrar

29/09/2020

Date



**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE
ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
FOR THE YEAR ENDED 30 JUNE 2020**

Report on the Financial Report

I have audited the accompanying financial report of the Architectural Practice Board of South Australia, which comprises the Statement of Financial Position as at 30 June 2020, the Statement of Profit or Loss and Other 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 Certification by the Presiding Member, Board Member and Registrar.

The Responsibility of the Board for the Financial Report

The Board is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations), the Architectural Practice Act 2009 and the Public Sector Act 2009 and for such internal control as the Board determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

My responsibility is to express an opinion on the financial report based on my audit. I have conducted my audit in accordance with Australian Auditing Standards. These Auditing Standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance 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 of the financial report that gives a true and fair view 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 the Board as well as evaluating the overall presentation of the financial report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Independence

In conducting my audit, I have complied with the independence requirements of the Australian professional accounting bodies.

Liability limited by a scheme approved under Professional Standards Legislation

S.D. Fry CA - Principal

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Fry Accounting Pty Ltd (ACN 164 181 784) ATF Fry Accounting Trust (ABN 53 153 541 799)

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE
ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
FOR THE YEAR ENDED 30 JUNE 2020**

Auditor's Opinion

In my opinion, the financial report of the Architectural Practice Board of South Australia is in accordance with the requirements of the Architectural Practice Act 2009 and the Public Sector Act 2009, including:

- i. giving a true and fair view of the Board's financial position as at 30 June 2020 and of its performance for the year ended on that date; and
- ii. complying with Australian Accounting Standards.



S D FRY
Chartered Accountant

Signed at Wayville this *29th* day of *September* 2020.

Architectural Practice Board of South Australia

Authorised by the Architectural Practice
Board of SA
Level 1, 28 Greenhill Road
Wayville, South Australia, 5034

September 2020

