

ARCHITECTURAL PRACTICE BOARD

OF

SOUTH AUSTRALIA

ABN: 20 167 920 248

ANNUAL REPORT

FINANCIAL YEAR ENDED 30 JUNE 2022

June 2022

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EXECUTIVE SUMMARY: 2021/22

The year was one of consolidation for the Board. In October 2021 the Board reviewed its Corporate Plan (2019-22) and developed its plan for the next 3 years (2022-2024). It reaffirmed its values and commitment to developing a Reconciliation Action Plan. 4 strategic priority areas were agreed –

1. Promote and advocate for architectural registration and practice
2. Effectively communicate the Act and the Board's role
3. Ensure a financially sustainable and socially responsible organisation
4. Promote the Board and its profile

It agreed to give particular focus to its communication activities, and to this end, more Newsletters have been distributed to the profession during the year. In addition, the Board now posts to Instagram on matters of importance to the architectural profession. In early 2022 the Board determined to review its website and database and following a tender process, commissioned the development of a new integrated website and database. This is expected to be commissioned in the second half of 2022.

In February 2022, the Board's Annual Awards Event was held at Electra House and we welcomed the Minister for Planning and over 70 members of the architectural profession. Certificates of Registration were presented to new registrants who were successful in the Architectural Practice Examination during 2021. 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 2021, the Board congratulated the recipients:

| | |
|--------------------------------|---------------|
| University of Adelaide: | Zihe Chen |
| University of South Australia: | Mong Jian Sim |

With the continuation of the coronavirus pandemic many activities within the architectural profession were cancelled or restructured. Working from home continued, and interstate travel was severely curtailed. AIA and ACA, as the professional associations for architects, were immediately supportive of the profession, and continued to be so during the 2021/22 year as the pandemic remained a constant presence.

The Architectural Practice Examination was also affected by the pandemic resulting in the National Examination Paper continuing to be conducted by remote proctoring. A total of 63 candidates sat the Architectural Practice Examination in 2021/22, with 45 candidates successful and 3 candidates deferring to the next session.

The Board has been located in its current premises for 4 years, and in early 2022 an opportunity arose to expand the premises to include interview rooms for conducting the Part 3 interviews for the Architectural Practice Examination. Negotiations commenced on a new lease and the project was commissioned in April 2022 with the work expected to be completed by the end of 2022.

Operationally, registrations with the Board in 2021/22 increased slightly. The total number of individuals on the register at the end of June 2021 was 1060. This included 813 males and 247 females. There were 165 architectural businesses registered. The total number on the Register in South Australia (both individuals and businesses) was 1225 – this is a small increase from 1061 in the previous year.

During the year one complaint against a registered architect was received and is under investigation. One complaint from 2019 is the subject of disciplinary proceedings with a charge of unprofessional conduct laid before the SA Civil and Administrative Tribunal. Sixteen alleged breaches of the Architectural Practice Act were received and resolved without recourse to further investigation.

From 1 July 2022 Automatic Mutual Recognition for architects commences in South Australia. This is expected to have a significant effect on the Board and its finances, and during the year the Board planned for its introduction. In 2022/23 the Board will take forward its Corporate Plan (2022-24) actions across its 4 strategic priorities, including moving towards a Reconciliation Action Plan. Finally, I wish to acknowledge the commitment and contribution of all 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.

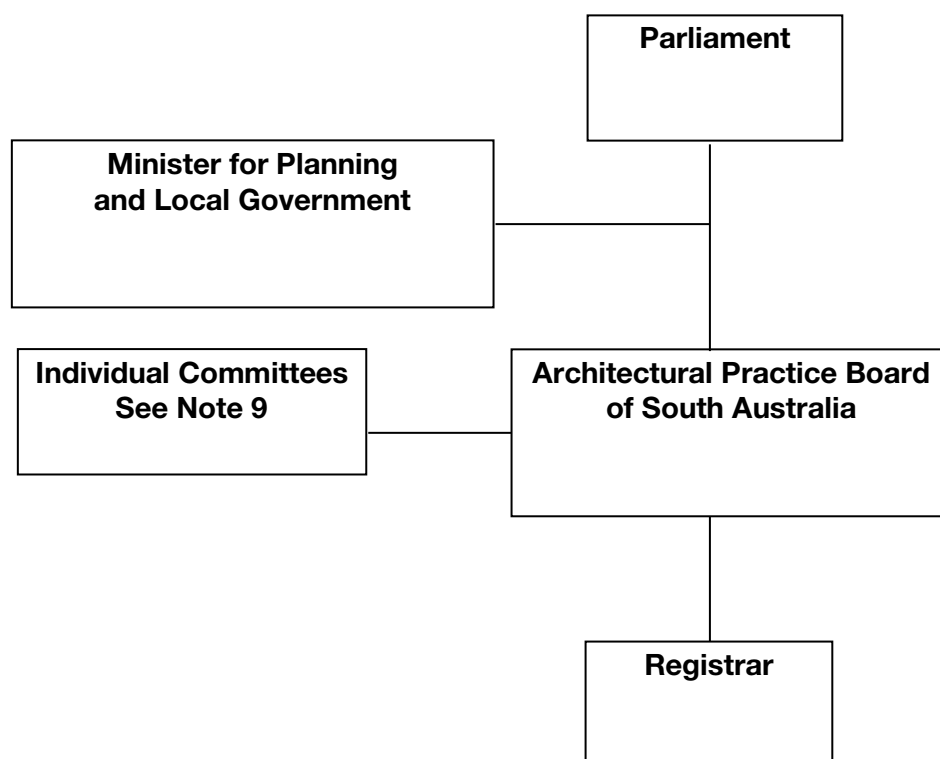
MARIANO DE DUONNI
PRESIDING MEMBER

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.

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. 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 2020 to 30 June 2021 was as follows:-

Ministerial nominations:

Dimitty Marie Andersen

Director

Grieve Gillett Andersen Pty Ltd

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

Lisa Martin

Director

Detail Studio Pty Ltd

Appointed: 12 July 2021 to 11 July 2024

Ms Kirsteen Mackay

Government Architect

Appointed: 26 May 2016 to 25 May 2018. Reappointed on 12 July 2018 to 11 July 2021: Reappointed on 12 July 2021 to 11 July 2024.

Ms Kimberley Lawrence

Lawyer - ElectraNet Pty Ltd

Appointed: 12 July 2019 to 11 July 2021. Reappointed on 12 July 2021 to 11 July 2024.

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

Architect – DASH Architects: from October 2021 Grieve Gillett Andersen Pty Ltd.

Appointed: 23 April 2020 to 22 April 2023.

Mr Dario Salvatore

Director – Hodgkison Pty Ltd

Appointed: 23 April 2020 to 22 April 2023.

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.

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 2021 to 30 June 2022.

| | Attendance | Maximum |
|-------------------|-------------------|----------------|
| Kymerley Lawrence | 7 | 10 |
| Kirsteen Mackay | 9 | 10 |
| Mariano DeDuonni | 10 | 10 |
| Sarah Burge | 10 | 10 |
| Enzo Caroscio | 7 | 10 |
| Dario Salvatore | 9 | 10 |
| Lisa Martin | 10 | 10 |

Dimitty Andersen's term expired on 11 July 2021 which was before the meeting in that month.

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 2021 to 30 June 2022 were as follows:

Number of Employees: 8 persons 0.8 Full Time Equivalents

| Age Bracket | Male | Female | Total |
|--------------------|-------------|---------------|--------------|
| <40 | 0 | 1 | 1 |
| 40-44 | 0 | 1 | 1 |
| 45-49 | 1 | 2 | 3 |
| 50-54 | 1 | 0 | 1 |
| 55-59 | 1 | 0 | 1 |
| 60-64 | 0 | 0 | 0 |
| 65+ | 0 | 1 | 1 |
| Total | 3 | 5 | 8 |

6 REMUNERATION OF BOARD MEMBERS AND EXAMINERS (Cont)

| Salary Bracket | Male | | Female | |
|-----------------------------|-----------|--------|-----------|--------|
| | Part Time | Casual | Part Time | Casual |
| \$0-\$9,999 per annum | 3 | 12 | 4 | 6 |
| \$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-\$80,000 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 2022.

No performance reviews were conducted by the Board for the financial year ended 30 June 2022.

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 2021-2022.

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
Mobile: 0408 320 684

Email: registrar@archboardsa.org.au

8 WEBSITE

The Board's website address is www.archboardsa.org.au

The Act and Regulations, application forms, annual report and other Board publications can be downloaded from this website.

During the year, the Board developed an electronic App to assist registrants to record their Continuing Professional Development points each year. It also commissioned the development of a new website and registration portal. The new website is expected to be in service in September 2022.

9 COMMITTEES

The Board maintains two 'standing' committees, the Notifications Committee and the Education Committee. The role of the Notifications Committee 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. It provides advice and recommendations to the Board on these matters.

The Education Committee provides advice and recommendations to the Board on accreditation of courses that provide qualifications for registration. It takes advice from the Architects Accreditation Council of Australia (AACA) which conducts and manages accreditation visits to Universities at least every 5 years.

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 2022.

11 EXAMINATIONS AND PRIZES

Examinations

Architectural Practice examinations were conducted in August/September 2020 and April/May 2021. The results were as follows:

| | No. of Applicants | No. of Successful Candidates | No. Deferred |
|------------------------|-------------------|------------------------------|--------------|
| July to September 2021 | 40 | 31 | 1 |
| February to May 2022 | 23 | 14 | 2 |

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 2021 university nominations were:

- 1 APBSA University Prize for University of South Australia student
Awarded to Mong Jian Sim
- 2 APBSA University Prize for University of Adelaide student
Awarded to Zihe Chen

The Board supported the Final Year Exhibitions for both the University of Adelaide and University of South Australia by providing sponsorship funds.

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:

Total Number of Natural Persons registered: -

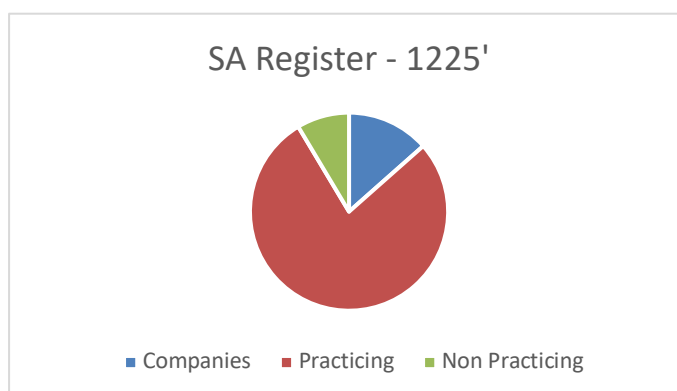
| | |
|---------------------------------|------|
| Male | 813 |
| Female | 247 |
| Total number of natural persons | 1060 |

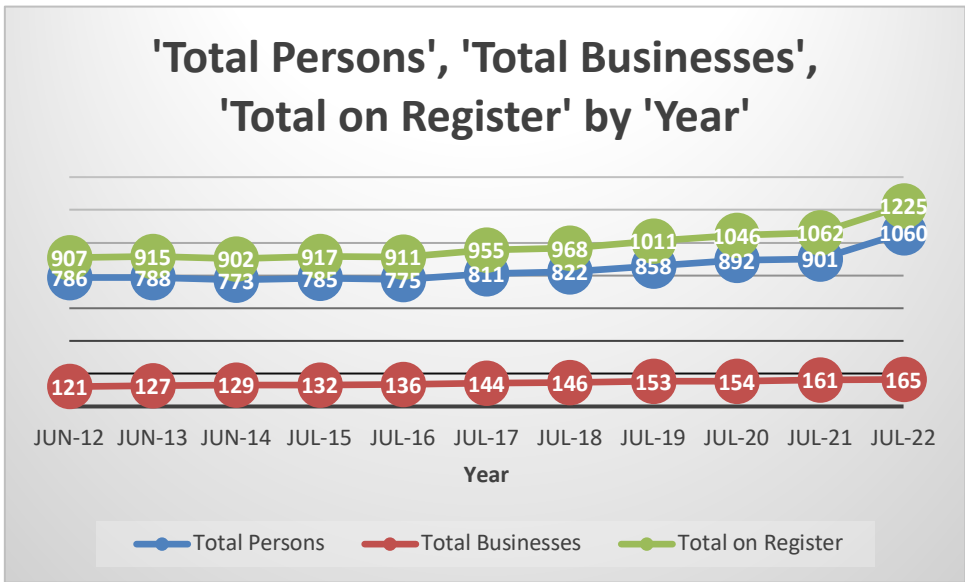
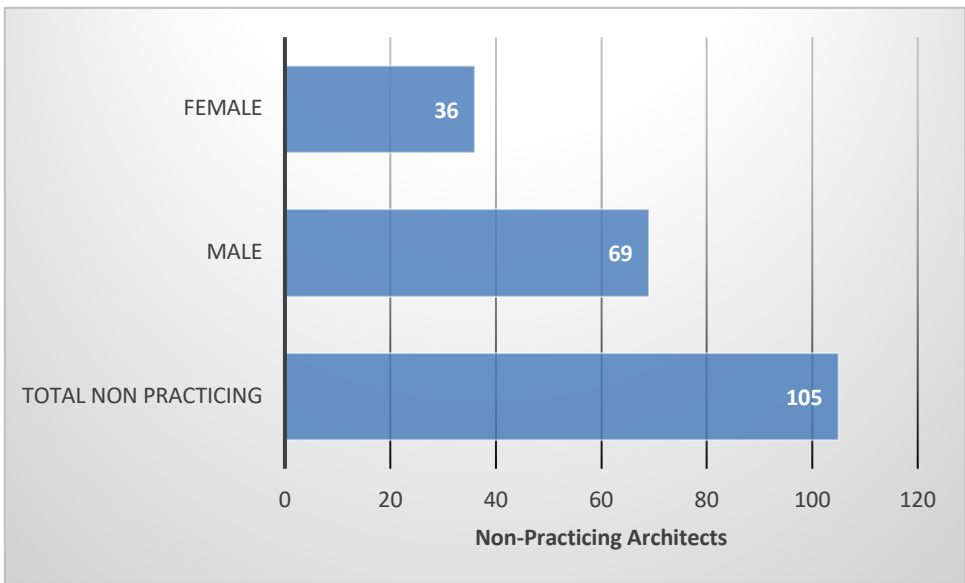
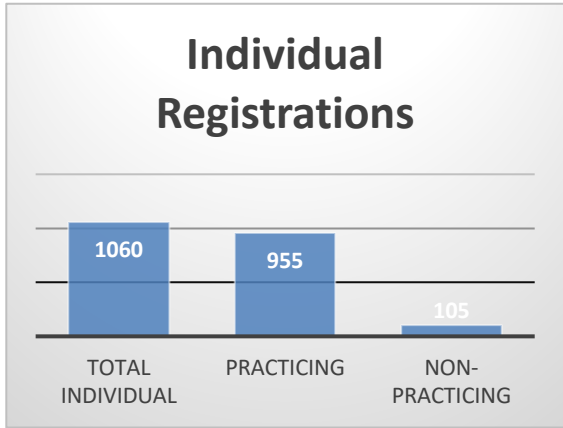
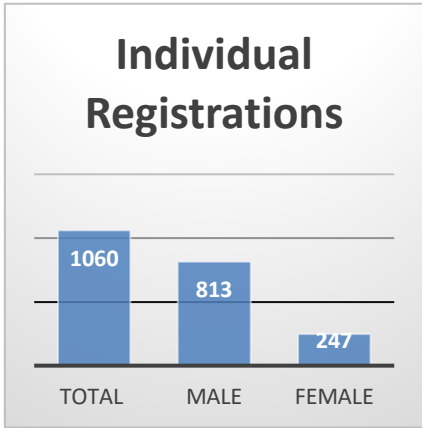
Of the 1060 natural persons there were 955 practicing architects and 105 non practicing architects.

Total Number of Architectural Businesses registered:

| | |
|--|-----|
| Less than 2 Directors: | 135 |
| More than 2 Directors: | 30 |
| Total number of architectural businesses | 165 |

Total number on the SA Register 1225





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 which is 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 was received and as at 30 June 2022 was under preliminary investigation.

One complaint from 2019 remains open. It was heard before the SA Civil and Administrative Tribunal in a contested hearing in March 2022, and the determination of the Tribunal is yet to be handed down. The Crown Solicitor provides advice and represents the Registrar as the complainant.

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, overall the number of complaints made against architects remain low.

Breaches of the Architectural Practice Act

Sixteen alleged breaches of the Architectural Practice Act were received and finalised. 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.

14 FRAUD PREVENTION

The Board did not identify any fraudulent activities during the financial year ended 30 June 2021.

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 \$75,335 for the financial year ended 30 June 2022 (financial year ended 30 June 2021 surplus \$62,433). As at 30 June 2022 the Board had total equity of \$1,465,964 (as at 30 June 2021 total equity \$1,390,629).

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 2021/22. The consultancies are detailed below:

Consultants

| Consultant | Number | Total (Ex GST) | Purpose of Consultancy |
|------------------------------------|---------------|-----------------------|-------------------------------|
| Value below \$10,000 | 1 | | |
| Simon Fry & Associates | 1 | \$4,500 | Auditor Fees |
| Value \$10,000-\$100,000 | 3 | | |
| Administration Overflow | 1 | \$47,712 | Administrative services |
| Not for Profit Accounting Services | 1 | \$10,986 | Accounting Services |
| Rodeo Creative | 1 | \$4,254 | eNewsletter publications |
| | | \$70,117 | Development of new website |
| Total | 4 | \$137,569 | |

Contractual Arrangements

Simon Fry & Associates were engaged to audit the 2021-22 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.

15 **FINANCES** (Continued)

Rodeo Creative provided corporate branding assistance to the Board on an as needs basis, including for the regular eNewsletter. Rodeo Creative were also the successful tender for the development of the Board's new website and registration portal. Work commenced on this project in April 2022.

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 \$44,077 were incurred in the financial year 2020-21.

Audit

The accounts of the board have been audited and the financial statements for the financial year ended 30 June 2021 follow, together with the accompanying notes, and the independent auditor's report.



Presiding Member



Board Member

Dated this 21st day of September 2022.

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

**FINANCIAL REPORT
FOR THE YEAR ENDED
30 JUNE 2022**

**ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
FINANCIAL REPORT
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2022**

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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 2022**

| | Note | 2022 \$ | 2021 \$ |
|---|------|----------------------|----------------------|
| INCOME | | | |
| Application & Registration Fees | 3 | 390,869 | 338,245 |
| Interest | | 1,216 | 3,889 |
| Other Income | 4 | 31,480 | 60,810 |
| TOTAL INCOME | | <u>423,565</u> | <u>402,944</u> |
| EXPENSES | | | |
| Administrative Expenses | 5 | 141,618 | 155,843 |
| Continuing Professional Development | | - | 2,838 |
| Depreciation | | 765 | 860 |
| Employee Costs | 6 | 102,111 | 95,389 |
| Legal Costs | | 44,077 | 30,321 |
| Exam Related Costs | | 37,770 | 31,589 |
| Prizes | | 1,000 | 1,000 |
| Rent Paid | 18 | 18,890 | 19,671 |
| Sponsorships | | 2,000 | 3,000 |
| TOTAL EXPENSES | | <u>348,230</u> | <u>340,511</u> |
| NET SURPLUS/(DEFICIT) FOR THE YEAR | | <u>75,335</u> | <u>62,433</u> |
| Other Comprehensive Income | | - | - |
| TOTAL COMPREHENSIVE INCOME/(LOSS) FOR THE YEAR | | <u><u>75,335</u></u> | <u><u>62,433</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 2022

| | Note | 2022 \$ | 2021 \$ |
|----------------------------------|-----------|------------------|------------------|
| CURRENT ASSETS | | | |
| Cash & Cash Equivalents | 7 | 835,946 | 833,615 |
| Financial Assets | 8 | 613,875 | 613,168 |
| Trade & Other Receivables | 9 | 10,289 | 4,767 |
| Other Assets | | 6,442 | 4,928 |
| TOTAL CURRENT ASSETS | | <u>1,466,552</u> | <u>1,456,478</u> |
| NON-CURRENT ASSETS | | | |
| Assets Under Development | 2(i) & 10 | 66,000 | - |
| Property, Plant & Equipment | 11 | 1,537 | 2,302 |
| TOTAL NON-CURRENT ASSETS | | <u>67,537</u> | <u>1,456,478</u> |
| TOTAL ASSETS | | <u>1,534,089</u> | <u>1,458,780</u> |
| CURRENT LIABILITIES | | | |
| Trade & Other Payables | 12 | 20,980 | 27,682 |
| Provisions | 13 | 47,145 | 40,469 |
| TOTAL CURRENT LIABILITIES | | <u>68,125</u> | <u>68,151</u> |
| TOTAL LIABILITIES | | <u>68,125</u> | <u>68,151</u> |
| NET ASSETS | | <u>1,465,964</u> | <u>1,390,629</u> |
| EQUITY | | <u>1,465,964</u> | <u>1,390,629</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 2022**

| | Retained Surplus \$ |
|------------------------------------|-------------------------------|
| BALANCE AT 1 JULY 2020 | 1,329,496 |
| Net Surplus/(Deficit) for the Year | 62,433 |
| Historical Adjustment | (1,300) |
| Other Comprehensive Income | - |
| BALANCE AT 30 JUNE 2021 | 1,390,629 |
| BALANCE AT 1 JULY 2021 | 1,390,629 |
| Net Surplus/(Deficit) for the Year | 75,335 |
| Other Comprehensive Income | - |
| BALANCE AT 30 JUNE 2022 | 1,465,964 |

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 2022**

| | Note | 2022 \$ | 2021 \$ |
|---|------|-------------------------|-------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Receipts from Members & Others | | 416,828 | 402,049 |
| Payments to Suppliers & Employees | | (349,005) | (336,686) |
| Interest Received | | <u>1,216</u> | <u>3,889</u> |
| NET CASH FLOWS FROM OPERATING ACTIVITIES | 14 | <u>69,038</u> | <u>69,252</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Acquisition of Intangible Assets | | <u>(66,000)</u> | - |
| NET CASH FLOWS FROM INVESTING ACTIVITIES | | <u>(66,000)</u> | - |
| NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS | | <u>3,038</u> | <u>69,252</u> |
| CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR | | 1,446,783 | 1,377,531 |
| CASH & CASH EQUIVALENTS AT THE END OF THE YEAR | 14 | <u><u>1,449,821</u></u> | <u><u>1,446,783</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 2022

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) 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.

d) 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.

ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS (cont.)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2022

2. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

e) 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.

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.

f) 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.

g) 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.

**ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS (cont.)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2022**

2. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

h) 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.

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 use.

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 and loss within other income or other expenses.

i) Assets Under Development

Development costs incurred on assets where the development has not been completed at year end are classified as assets under construction. Once the development is completed the costs will be transferred to the relevant asset classification.

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.

**ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS (cont.)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2022**

2. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

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.

| | 2022 | 2021 |
|---|-------------|-------------|
| | \$ | \$ |
| 3. APPLICATION & REGISTRATION FEES | | |
| Application Fees | 14,564 | 11,520 |
| Registration Fees | 376,305 | 326,725 |
| | 390,869 | 338,245 |
| 4. OTHER INCOME | | |
| Income from Exams & APE Fees | 31,480 | 45,925 |
| Sundry Income | - | 91 |
| ATO Cash Flow Boost | - | 14,794 |
| | 31,480 | 60,810 |
| 5. ADMINISTRATIVE EXPENSES | | |
| AACA Costs | 10,695 | 10,214 |
| Administration Costs | 70,161 | 82,360 |
| Auditor's Fees | 4,500 | 4,700 |
| Bank Charges | 5,404 | 5,454 |
| Board Fees | 12,932 | 17,664 |
| Presentation of Certificates Function | 6,649 | 4,564 |
| Insurance | 4,231 | 3,485 |
| Printing, Postage & Stationery | 1,774 | 2,065 |
| Storage Fees | 2,496 | 2,312 |
| Sundry Expenses | 19,595 | 19,414 |
| Telephone | 3,180 | 3,611 |
| | 141,618 | 155,843 |

ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS (cont.)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2022

| | 2022 | 2021 |
|---|----------------|----------------|
| | \$ | \$ |
| 6. EMPLOYEE COSTS | | |
| Expenses recognised for employee benefits are analysed as follow: | | |
| Salaries | 86,371 | 79,949 |
| Workers Compensation Insurance | 345 | 669 |
| Superannuation | 8,718 | 7,964 |
| Employee Benefit Provisions | 6,676 | 6,807 |
| | <u>102,111</u> | <u>95,389</u> |
| The liabilities recognised for employee benefits are reported in note 13. | | |
| 7. CASH & CASH EQUIVALENTS | | |
| Cash on Hand | 48 | 50 |
| Cash at Bank | 835,898 | 833,565 |
| | <u>835,946</u> | <u>833,615</u> |
| 8. FINANCIAL ASSETS | | |
| Bank term deposits with a original maturity period of more than 3 months but less than 12 months are shown as current financial assets. | | |
| Term Deposits | <u>613,875</u> | <u>613,168</u> |
| 9. TRADE & OTHER RECEIVABLES | | |
| Interest Receivable | 200 | 266 |
| GST Receivable | 10,089 | 4,501 |
| | <u>10,289</u> | <u>4,768</u> |
| 10. ASSETS UNDER DEVELOPMENT | | |
| Website - At Cost | <u>66,000</u> | <u>-</u> |
| 11. PROPERTY, PLANT & EQUIPMENT | | |
| Office Equipment | | |
| At Cost | 9,335 | 9,335 |
| Less: Accumulated Depreciation | <u>(7,798)</u> | <u>(7,033)</u> |
| | 1,537 | 2,302 |
| Computer Equipment | | |
| At Cost | 1,793 | 1,793 |
| Less: Accumulated Depreciation | <u>(1,793)</u> | <u>(1,793)</u> |
| | - | - |
| Total Property, Plant and Equipment | <u>1,537</u> | <u>2,302</u> |
| Reconciliation of Property, Plant & Equipment | | |
| Balance at Beginning of the Year | 2,302 | 3,162 |
| Depreciation for the Year | (765) | (860) |
| Balance at the End of the year | <u>1,537</u> | <u>2,302</u> |

**ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS (cont.)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2022**

| | 2022 | 2021 |
|---|------------------|------------------|
| | \$ | \$ |
| 12. TRADE & OTHER PAYABLES | | |
| PAYG Payable | 5,984 | 6,179 |
| Other Payables | 7,230 | 21,503 |
| | <u>20,980</u> | <u>27,682</u> |
| 13. PROVISIONS | | |
| Provisions include the following liabilities recognised for employee benefits: | | |
| Provision for Annual Leave | 31,031 | 26,369 |
| Provision for Long Service Leave | 16,115 | 14,100 |
| | <u>47,145</u> | <u>40,469</u> |
| 14. CASH FLOW INFORMATION | | |
| Reconciliation of cash and cash equivalents for the purposes of the cash flow statement: | | |
| Cash on Hand | 48 | 50 |
| Cash at Bank | 835,898 | 833,565 |
| Bank Term Deposits | 613,875 | 613,168 |
| | <u>1,449,821</u> | <u>1,446,783</u> |
| Reconciliation of net surplus/(deficit) for the year to net cash flow from operating activities: | | |
| Net Surplus/(Deficit) for the Year | 75,335 | 62,433 |
| Non-Cash Flows in Operating Result: | | |
| Depreciation & Amortisation | 765 | 860 |
| Historical Adjustment | - | (1,300) |
| Changes in Assets & Liabilities | | |
| Decrease/(Increase) in Trade & Other Receivables | (5,522) | 4,293 |
| Decrease/(Increase) in Prepayments | (1,514) | 378 |
| (Decrease)/Increase in Trade & Other Payables | (6,702) | (4,219) |
| (Decrease)/Increase in Provisions | 6,676 | 6,807 |
| Net Cash Flows from Operating Activities | <u>69,038</u> | <u>69,252</u> |
| 15. SUPPLIES & SERVICES | | |
| Supplies and services provided by entities within the SA Government | | |
| Legal Costs | 44,077 | 30,321 |
| Insurance | 4,231 | 3,485 |
| Workcover | 345 | 669 |
| Supplies and services provided by entities external to the SA Government | | |
| Administrative & Registrar Functions | 171,926 | 177,080 |
| Other | 127,650 | 128,955 |
| | <u>348,229</u> | <u>340,510</u> |

**ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS (cont.)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2022**

| | 2022 | 2021 |
|---|---------------|---------------|
| | \$ | \$ |
| 16. 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 | <u>88,631</u> | <u>95,390</u> |
| 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 15. | | |
| 17. AUDITOR'S REMUNERATION | | |
| Audit Fees Paid & Payable | <u>4,500</u> | <u>4,500</u> |
| Apart from the annual audit, the auditor does not provide any other services to the Board. | | |
| 18. LEASE EXPENSE | | |
| The Board has a lease for its office. The lease terms met the requirements to be considered a short-term lease for the purposes of AASB 16 - Leases. Accordingly, the lease payments have been expensed as rent paid in the statement of profit or loss. | | |
| 19. FAIR VALUE MEASUREMENT | | |
| There are no financial instruments or non-financial instruments that are carried at fair value as at 30 June 2022. | | |
| 20. PENDING ACTIONS | | |
| The matter concerning unprofessional conduct that was reported in the prior year financial report remain before the South Australian Civil and Administrative Tribunal, as at 30 June 2022. | | |
| 21. CONTINGENT LIABILITIES | | |
| There are no contingent liabilities that have been incurred by the Board in relation to 2022 or 2021. | | |
| 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, except for \$44,000 committed for the development of its website, the Board did not commit any funds towards assets expected to be received on a future date. | | |

ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
NOTES TO THE FINANCIAL STATEMENTS (cont.)
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2022

23. POST-REPORTING DATE EVENTS

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

24. FINANCIAL INSTRUMENT RISK

a) Interest Rate Risk

At 30 June 2022, all interest bearing financial assets were fixed interest investments. The effective weighted average interest rates on those financial assets are as follows:

| | Weighted Average % | |
|---------------|---------------------------|-----------------|
| | 2022 | 2021 |
| | \$ | \$ |
| Cash at Bank | Less than 1% | Less than 1% |
| Term Deposits | Less than 1% | Less than 2% |

| | Interest Bearing | | Non Interest Bearing | | Total | |
|-------------------------------|-------------------------|------------------|-----------------------------|--------------|------------------|------------------|
| | 30/06/22 | 30/06/21 | 30/06/22 | 30/06/21 | 30/06/22 | 30/06/21 |
| Period Ended | \$ | \$ | \$ | \$ | \$ | \$ |
| Financial Assets | | | | | | |
| Cash at Bank | 835,898 | 833,565 | - | - | 835,898 | 833,565 |
| Cash on Hand | - | - | 48 | 50 | 48 | 50 |
| Term Deposits | 613,875 | 613,168 | - | - | 613,875 | 613,168 |
| Trade & Other Receivables | - | - | 10,289 | 4,768 | 10,289 | 4,768 |
| Total Financial Assets | 1,449,773 | 1,446,733 | 10,337 | 4,818 | 1,460,110 | 1,451,551 |

| | Interest Bearing | | Non Interest Bearing | | Total | |
|------------------------------------|-------------------------|----------|-----------------------------|---------------|---------------|---------------|
| | 30/06/22 | 30/06/21 | 30/06/22 | 30/06/21 | 30/06/22 | 30/06/21 |
| Period Ended | \$ | \$ | \$ | \$ | \$ | \$ |
| Financial Liabilities | | | | | | |
| Trade & Other Payables | - | - | 20,980 | 27,682 | 20,980 | 27,682 |
| Total Financial Liabilities | - | - | 20,980 | 27,682 | 20,980 | 27,682 |

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
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 2022 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



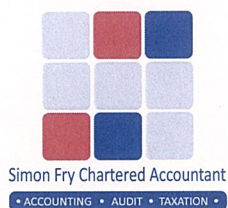
Board Member



Registrar

21 September 2022

Date



**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE
ARCHITECTURAL PRACTICE BOARD OF SOUTH AUSTRALIA
FOR THE YEAR ENDED 30 JUNE 2022**

Report on the Financial Report

I have audited the financial report of the Architectural Practice Board of South Australia, which comprises the Statement of Financial Position as at 30 June 2022, 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 Certificate by the Presiding Member, Board Member and Registrar.

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 2022 and of its performance for the year ended on that date; and
- ii. complying with Australian Accounting Standards.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of the Architectural Practice Board of South Australia in accordance with the ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

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

Responsibilities of Management and Those Charged with Governance 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.

In preparing the financial report, the Board is responsible for assessing the Architectural Practice Board of South Australia's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the Board either intend to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

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 2022**

Auditor's Responsibilities for the Audit of the Financial Report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of my responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website(<http://www.auasb.gov.au/Home.aspx>) at: http://www.auasb.gov.au/auditors_responsibilities/ar3.ppdf.

This description forms part of my auditor's report.



S D FRY
Chartered Accountant

Signed at Wayville this 21st day of September 2022.