

# John Hughes

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## **INDEPENDENT AUDITOR'S REPORT**

To the Directors of the Holloway Aged Care Services Inc. and the Secretary of the Department of Health.

### **Report on compliance with the Aged Care Act 1997 and the *Fees and Payments Principles 2014 (No.2)*.**

I have audited the compliance of the Holloway Aged Care Services Inc. with the requirements of Part 5, Part 6, and Part 7 of the *Fees and Payments Principles 2014 (No.2)* (Fees and Payments Principles) for the period 1<sup>st</sup> July 2022 to 30<sup>th</sup> June 2023.

#### **Opinion**

In my opinion, the Holloway Aged Care Services Inc. has complied, in all material respects, with the requirements of Part 5, Part 6, and Part 7 of the *Fees and Payments Principles 2014 (No.2)* for the period 1<sup>st</sup> July 2022 to 30<sup>th</sup> June 2023.

#### **Report on Other Legal and Regulatory Requirements**

In accordance with the requirements of the Guide, I am required to report all instances of non-compliance with the requirements of the Act and the Fees and Payments Principles by the Holloway Aged Care Services Inc. that came to my attention during the course of my audit.

I am not aware of any instances of non-compliance with prudential requirements by the Holloway Aged Care Services Inc. or if there were any instances of non-compliance they have been adequately addressed and were not considered material, either individually or taken as a whole in the context of the engagement.

#### **Directors' Responsibility**

The directors of the Holloway Aged Care Services Inc. are responsible for compliance with the Act and the Fees and Payments Principles and for such internal control as the directors determine is necessary for compliance with the Act and the Fees and Payments Principles. The responsibilities of the directors include requirements under the Act and the Fees and Payments Principles for the preparation and presentation of the Annual Prudential Compliance Statement (APCS) and compliance with the Prudential Standards contained within the Fees and Payments Principles.

#### **Auditor's Responsibility**

My responsibility is to form and express an opinion on the Holloway Aged Care Services Inc.'s compliance, in all material respects, with the prudential requirements of the Act and the Fees and Payments Principles.

My audit has been conducted in accordance with the applicable Standards on Assurance Engagements (ASAE 3100 *Compliance Engagements*), issued by the Auditing and Assurance Standards Board and with the requirements of the Department of Health as set out in the Guide to the Audit of the Approved Provider's Compliance with the Prudential Requirements (the Guide). My audit has been conducted to provide reasonable assurance that the Holloway Aged Care Services Inc. has complied with the requirements of the Fees and Payments Principles. ASAE 3100 requires that we comply with relevant ethical requirements.

Audit procedures selected depend on the auditor's judgement. The auditor designs procedures that are appropriate in the circumstances and incorporate the audit scope requirements set out in the Guide. The audit procedures have been undertaken to form an opinion on compliance of the Holloway Aged Care Services Inc. with Part 5, Part 6, and Part 7 of the Fees and Payments Principles. Audit procedures include obtaining evidence relating to refundable deposits, accommodation bonds and entry contributions held; refunds of refundable deposits, accommodation bond balances and entry contributions; limits on charging refundable deposits, accommodation bonds; compliance with the Prudential Standards relating to liquidity, records, governance and disclosure; and use of refundable deposits and accommodation bonds.

#### **Use of Report and Restriction on Distribution**

This auditor's report has been prepared for the directors of the Holloway Aged Care Services Inc.. and the Secretary of the Department of Health for the purpose of fulfilling the requirements of the Disclosure Standard. I disclaim any assumption of responsibility for any reliance on this report to any persons or users other than the directors of the Holloway Aged Care Services Inc. and the Secretary of the Department of Health, or for any purpose other than that for which it was prepared. My report is intended for the directors of the Holloway Aged Care Services Inc. and the Secretary of the Department of Health and should not be distributed to other parties.

#### **Inherent Limitations**

Because of the inherent limitations of any compliance procedures, it is possible that fraud, error or non-compliance may occur and not be detected. An audit is not designed to detect all instances of non-compliance with the requirements of the Act and Fees and Payments Principles, as the audit procedures are not performed continuously throughout the year and are undertaken on a test basis.

The auditor's opinion expressed in this report has been formed on the above basis.



28<sup>th</sup> September 2023  
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Registered Company Auditor 8546