**Modified Conclusion – Disclaimer of Conclusion Template**

*<<Insert registered auditor letterhead>>*

To the Directors[[1]](#footnote-2) of [**Approved Provider Name**] and the Secretary of the Department of Health, Disability and Ageing.

## Report on [Approved Provider Name]’s Care Minutes Performance Statement

### Disclaimer of Conclusion

We were engaged to perform a reasonable assurance engagement on the **preparation** of [**Approved Provider Name**]’s (“the Provider”) Care Minutes Performance Statement (the “Performance Statement”) in accordance with the [Quality of Care Principles 2014](https://www.legislation.gov.au/F2014L00830/latest/text) (“the Principles”) in all material respects, **[for the relevant period]**.

We do not express any opinion on the preparation of [**Approved Provider Name**]’s Performance Statement in accordance with the [Quality of Care Principles 2014](https://www.legislation.gov.au/F2014L00830/latest/text) **[for the relevant period]**. Because of the significance of the matter described in the Basis for Disclaimer of Conclusion section of our report, we have not been able to obtain sufficient evidence to provide the basis for an assurance conclusion on this Performance Statement.

### Basis for Disclaimer of Conclusion

*[Insert details of circumstances that are relevant to the basis for the disclaimer of conclusion.]*

### Our Independence and Quality Management

We have complied with the independence and other relevant ethical requirements relating to assurance engagements, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour, including those contained in APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)*.

The firm applies Australian Auditing Standard on Quality Management 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagement,* which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

### Responsibilities of the [Directors] of [Responsible Party]

**[Responsible Party]** are responsible:

1. for ensuring that the performance statement is prepared in accordance with the [Quality of Care Principles 2014](https://www.legislation.gov.au/F2014L00830/latest/text);
2. for confirming the measurement or evaluation of the underlying performance statement against the applicable principles, including that all relevant matters are reflected in the performance statement; and
3. for designing, establishing and maintaining an effective system of internal control over its operations and financial reporting, including, without limitation, systems designed to assure achievement of its control objectives and its compliance with applicable laws and regulations.

### Responsibilities of the Auditor

1. Our responsibility is to express an opinion on the preparation of [**Approved Provider Name**]’s performance statement, in all material respects, in accordance with the Principles **[for the relevant period]**. ASAE 3000 requires that we plan and perform our procedures to obtain reasonable assurance about whether [**Approved Provider Name**]’s performance statement has been prepared, in all material respects, in accordance with the Principles **[for the relevant period]**.
2. A reasonable assurance engagement on [**Approved Provider Name**]’s involves performing procedures to obtain evidence about the preparation of the performance statement in accordance with the Principles. The procedures selected depend on the auditor’s professional judgement, including the identification and assessment of risks of material misstatement in the performance statement. We also obtain an understanding of internal controls over the preparation of the performance statement.
3. Our procedures included:

*[Insert an informative summary of the nature, timing and extent of procedures performed that, in the auditor’s judgement, provides additional information that may be relevant to the users’ understanding of the basis for the auditor’s opinion/conclusion]*

### Inherent Limitations

Because of the inherent limitations of an assurance engagement, together with the inherent limitations of any system of internal control there is an unavoidable risk that fraud, error, non-compliance with laws and regulations or misstatements may occur and not be detected. An audit is not designed to detect all instances of non-compliance with the requirements of the Principles, as the audit procedures are not performed continuously throughout the year and are undertaken on a test basis.

### Use of report and restriction on distribution

This report has been prepared for use by the [**directors]** [**Responsible Party**] of [**Approved Provider Name**] and the Secretary of the Department of Health, Disability and Ageing for the purpose of fulfilling the requirements of the Principles. We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than the [**directors**] of [**Responsible Party**] and the Secretary of the Department of Health, Disability and Ageing, or for any purpose other than that for which it was prepared. Our report is intended for the directors [**Responsible Party**] of [**Approved Provider Name**] and the Secretary of the Department of Health, Disability and Ageing and should not be distributed to other parties.

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

[Auditor’s signature]

[Date of the Auditor’s Report]

[Auditor’s Address]

[Auditor’s registration number]

1. Or other term that is applicable in the circumstances. [↑](#footnote-ref-2)