

14 November 2025

Daniel Tai  
Total Audit Services No 1 Pty Ltd  
PO Box 598  
NEW FARM QLD 4005

Dear Daniel Tai

This representation letter is provided in connection with your audit of the financial report of Australian College Of Perioperative Nurses Queensland Incorporated (ACORN Qld Inc ) (the 'Association') for the year ended 30 June 2025, for the purpose of expressing an opinion as to whether the financial report is presented fairly, in all material respects, in accordance with the relevant Australian Accounting Standards.

We confirm, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves, the following representations made to you during your audit:

***Financial report***

We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter, for the preparation of the the financial statements.

The statements have been prepared so as to provide a full disclosure of the financial operations of all of the Entities' activities during the financial year and the general state of affairs at the end of that year.

We have disclosed to you the results of our assessment of the risk that the financial report may be materially misstated as a result of fraud.

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

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

The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial report as a whole.

***Information provided***

We have provided you with:

- a) Access to all information of which we are aware that is relevant to the preparation of the financial report such as records, documentation and other matters.
- b) All requested information, explanations and assistance for the purposes of the audit.

c) Unrestricted access to persons within the Entities from whom you determined it necessary to obtain audit evidence.

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

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

### ***General***

There have been no known instances of non-compliance or suspected non-compliance with laws and regulations or contractual agreements whose effects should be considered in preparing the financial report.

### ***Fraud***

We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud and confirm we have disclosed to you:

- a) the results of our assessment of the risk that the financial report may be materially misstated as a result of fraud
- b) all information in relation to fraud or suspected fraud that we are aware of and that affects the Entities,
- c) all information in relation to allegations of fraud, or suspected fraud, affecting the Entities' financial reports.

### ***Commitments***

There were no material commitments for goods or services at year end, other than those disclosed in the financial report.

### ***Liabilities***

There are no financial guarantee contracts in place to third parties which could be called upon in the event of a default, other than those disclosed in the financial report.

Yours sincerely,



**Ann-Maree Layton**



**Nicole Dunne**

16.11.25