

ITEM NUMBER: 18.1

CONFIDENTIAL REPORT

APPOINTMENT OF EXTERNAL AUDITOR

Pursuant to Section 83(5) of the Local Government Act 1999 the Report attached to this agenda and the accompanying documentation is delivered to the Council Members upon the basis that the Council consider the Report and the documents in confidence under Part 3 of the Act, specifically on the basis that Council will receive, discuss or consider:

- k. tenders for the supply of goods, the provision of services or the carrying out of works.

Recommendation – Exclusion of the Public – Section 90(3)(k) Order

1. That pursuant to Section 90(2) of the *Local Government Act 1999* Council hereby orders that the public be excluded from attendance at this meeting with the exception of the Chief Executive Officer and Staff in attendance at the meeting in order to consider Report No: 379/25 Appointment of External Auditor in confidence.
 2. That in accordance with Section 90(3) of the *Local Government Act 1999* Council is satisfied that it is necessary that the public be excluded to consider the information contained in Report No: 379/25 Appointment of External Auditor on the following grounds:
 - k. pursuant to section 90(3)(k) of the Act, the information to be received, discussed or considered in relation to this Agenda Item are tenders for the provision of external audit services.
 3. The Council is satisfied, the principle that the meeting be conducted in a place open to the public, has been outweighed by the need to keep the information or discussion confidential.
-

Item No: 18.1

Subject: APPOINTMENT OF EXTERNAL AUDITOR

Summary

The term of Council's current external auditor, Dean Newbery, will conclude with the completion of the 2024-25 financial statements. To secure audit services for the next five-year period, a tender process has been undertaken. Following the evaluation of two submissions, the Audit and Risk Committee recommends that Council appoint Bentleys as the external auditor for the 2025-2030 period.

Recommendation

1. On the recommendation of the Audit and Risk Committee, Council appoint Bentleys as the external auditor until the completion of the 2029-30 financial statements.

RETAIN IN CONFIDENCE - Section 91(7) Order

2. That having considered Agenda Item 18.1 Appointment of External Auditor Report No 379/25 in confidence under section 90(2) and (3)(k) of the *Local Government Act 1999*, the Council, pursuant to section 91(7) of that Act orders that the report, attachment and minutes be retained in confidence until a contract for the provision of external audit services has been executed, and that this order be reviewed every 12 months.

This order is subject to section 91(8)(b) of the Act which provides that details of the identity of the successful tenderer must be released once Council has made a selection. In addition, section 91(8)(ba) of the Act requires details of the amount(s) payable by the Council under a contract for the provision of external audit services must be released once the contract has been entered into by all concerned parties.

Background

The contract with Council's external auditor, Dean Newbery, will conclude following the completion of the 2024-25 financial statements.

Section 128 of the *Local Government Act, 1999* outlines the criteria and conditions for appointing an external auditor. Under the Act, the appointment must be made by Council based on a recommendation from its Audit and Risk Committee and the term of appointment must not exceed five years. As Dean Newbery has served the maximum allowable term, the firm is not eligible for reappointment.

Report

As the term of Council's current external auditor is set to conclude following the finalisation of the 2024-25 financial year audit, an open tender was advertised on the SA Tenders and Contracts website in August 2025. This process aimed to ensure the timely appointment of a new external auditor, allowing for a seamless transition and readiness to undertake the audit of the 2025-26 financial statements.

Tender Submissions

Two firms submitted proposals: Bentleys and Malkoun & Associates.

The submissions were assessed by a panel comprising an Independent Member of the Audit and Risk Committee, Manager Finance, Financial Accountant Lead, Management Accountant Lead, and Senior Financial Accountant – Alwyndor.

The evaluation criteria included:

- Relevant experience
- Proposed audit methodology
- Fee structure and value for money
- Compliance
- Overall resources

The results were collated and applied to Council's standard tender evaluation matrix model.

Bentleys emerged as the top-ranked firm based on the weighted scoring results, offering the strongest overall value for money. Their submission demonstrated high quality and depth, particularly through their extensive experience auditing within the South Australian local government sector.

Refer Attachment 1

Notably, Bentleys also have prior engagement with the City of Holdfast Bay, having served as internal auditors from 2017 to 2019, which further reinforces their familiarity with the Council's operations.

In contrast, Malkoun & Associates, based in New South Wales, did not demonstrate relevant experience in either the local government sector or aged care, which significantly impacted their overall assessment.

Audit and Risk Committee Recommendation

Section 128 (2) of the *Local Government Act, 1999*, states that the auditor should be appointed by the Council on the recommendation of the Audit and Risk Committee.

At its meeting on 15 October 2025, the Audit and Risk Committee considered report 358/25 on the appointment of Council's next auditor. The following recommendation was made:

That Audit and Risk Committee recommends to Council the appointment of Bentleys as the external auditor until the completion of the 2029-30 Financial Statements.

Budget

Municipal - An allocation of \$31,700 has been included in the 2025-26 budget to cover external audit services. Bentleys has proposed a fee of \$30,600 for the 2025-26 financial year audit, with future annual increases indexed to the Consumer Price Index (CPI).

Alwyndor - An allocation of \$11,362 has been included in the 2025-26 budget for external audit services. Bentleys has proposed a fee of \$11,300 for the 2025-26 financial year audit of Alwyndor, also subject to annual CPI-based increases.

Life Cycle Costs

Not applicable

Strategic Plan

Statutory compliance

Council Policy

Not applicable

Statutory Provisions

Local Government Act 1999, section 128

Written By:

Manager Finance

General Manager:

Strategy and Corporate, Mr A Filipi

Attachment 1

Where you want to be.



August 2025

City of Holdfast Bay and Alwyndor Aged Care

Provision of External Audit Services.

David Papa, Partner
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Telephone +61 8 8372 7900
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Executive summary

Helping businesses
achieve their goals and
aspirations.

Dear Pamela,

In response to the request for tender, Bentleys SA is delighted to present this proposal for the provision of statutory audit services for City of Holdfast Bay ('the Council').

We believe Bentleys SA offers the following differentiating strengths:

- **Significant and highly relevant expertise.** Our deep understanding of the local government sector is evidenced by our work with many councils, including:
 - Local Government Association of SA Inc
 - Local Government Corporate Services
 - Local Government Finance Authority
 - City of Tea Tree Gully
 - City of Unley
 - City of Norwood, Payneham and St Peters
 - Rural City of Murray Bridge
 - City of Burnside
 - The Corporation of the Town of Walkerville
 - City of Charles Sturt
 - Council Solutions
 - Mid Murray Council
 - Adelaide Plains Council
 - District Council of Coober Pedy
 - District Council of Wudinna
 - District Council of Yankalilla
 - Coorong District Council
 - City of Playford
- **Immediate access to resources.** Senior members of our team will support you ensuring the Council will receive a premium service and value for money.
- **We have worked with the same software systems** at other councils giving us a significant understanding of your key systems and process. This also gives us the ability to benchmark your processes against other councils.
- Our audit team uses specialised audit software, and as part of this software solution there is a function called "Xtend" which is a designated secure portal that allows us to communicate with you securely and seamlessly. Not only does Xtend remove the risky transfer of information via email. We have used this solution for over six years now with great success and client satisfaction. In short, our partners, team members, systems and audit approach is designed to be flexible and work with you under any circumstances to ensure we deliver on time as required.



Executive summary

Helping businesses
achieve their goals and
aspirations.

- We are a significant professional services firm in Adelaide with a **specialised audit division** and considerable experience in providing auditing and advisory services. We have 16 experienced auditors, including two registered company auditors, to ensure your audit is timely and of high quality.
- **A commitment to strong working relationships.** We like to meet directly with the audit committee (or a representative of) to discuss operational issues, risks or concerns and to provide feedback on management if desired.
- We maintain **open lines of communication** throughout the audit process to ensure there are **no surprises** and that issues are addressed early and resolved on a timely basis.
- We **guarantee** an unmatched and high level of service to help the Council get where you want it to be.

We tender an audit fee of \$41,900 +GST for both the Council, core acquittals and Aged Care facility audits . This fee covers your financial statement opinion and your internal controls opinion.

Sincerely,



David Papa

Partner,

+61 8 8372 7970

dpapa@adel.bentleys.com.au



Introducing Bentleys SA



Vision Empowering our clients to get them to where they want to be.

Mission We focus on our people and equip them to deliver what our clients need.

Values



Authentic

We are real.

Committed to building relationships, acting with honesty and integrity.



Insightful

We care.

We use our expertise to build a sustainable future for our people, our clients and our community.



Dynamic

We are bold.

We think ahead, embracing the future with confidence and agility.



Connected

Together, we are stronger.

A culture of collaboration and belonging to celebrate our differences.

Locally owned and operated

Bentleys SA is locally owned and operated – we are in control of our organisation and are not directed by other parts of Australia or Asia Pacific. Consequently, we have no encumbrances regarding decision making, all our resources are residents in South Australia (SA) and every dollar of revenue generated on our engagements stays in SA.

Bentleys SA is a contemporary and insightful business advisory, audit, and accounting firm, and has been supporting the growth and development of enterprises since its establishment in 1979.

We work with aspirational businesses and entrepreneurial people to help them achieve their objectives and get where they want to be.

Bentleys SA's records management is compliant with the State Records Act 1997, including the cloud-based server located in Australia.

Environmental, Social and Governance (ESG) Policy Statement

Our commitment to a safe, fair, and inclusive work environment has always been part of our decision making and policy in practice. In recent years, our focus on ESG has heightened and we are in the final stages of formalising our position in the policy. As such, below is our policy statement indicating our intent and support for sustainable and ethical business



Introducing Bentleys SA



Our ESG Policy Statement: *“We recognise that long-term prosperity of the company, our people and our clients is dependent on a healthy environment, social cohesion, and good governance. We are therefore committed to integrating environmental sustainability, social responsibility, and effective governance into all aspects of our business.”*

A Commitment to Sustainable Practices

At Bentleys SA, we're not just talking about sustainability—we're actively measuring it. As a voluntarily carbon measured organisation, we are committed to understanding and reducing our environmental impact.

We know that a business's carbon footprint extends beyond its own operations, inheriting emissions from its supply chain. With new ESG reporting requirements on the horizon, accurately recording these emissions is becoming essential.

By proactively measuring our own carbon emissions and implementing continuous improvement practices, we lead by example. We focus on enhancing our operations to reduce our footprint, committed to providing value for our clients while ensuring full transparency.

Leveraging our expertise, we can help your organisation reduce its environmental impact, achieve regulatory compliance, gain key certifications, and enhance your reputation as a sustainable supplier of choice.

Your satisfaction guaranteed

Bentleys is committed to upholding its core values and to delivering a high-quality service.

As trusted advisors, we provide the future thinking, strategic direction and business knowledge to add value to your organisation.

International capability

We are a member of Bentleys – a national network of advisory and accounting firms, with more than 700 talented staff delivering solutions from 18 locations across Australia, New Zealand and China.

We work with aspirational businesses and entrepreneurial people to help them achieve their objectives and get where they want to be.

As trusted advisors, we provide the future thinking, strategic direction and businesses and to build personal wealth.



Introducing Bentleys SA



Global presence

Bentleys is a member of Allinial Global, an international association of independent accounting and consulting firms.

With almost 23,000 staff located across 66 countries, Bentleys offers you access to a rich array of resources and professional assistance to support your international growth objectives, as required.

An emerging, contemporary firm

Bentleys SA is committed to innovation and development, in line with changing client needs.

Our recent rise through the ranks of the Australian Financial Review's list of Top 100 Accounting Firms suggests that we are indeed evolving in unison with our clients.

Today, our specialisations include:

- strategic business advisory
- wealth management
- superannuation
- cloud accounting
- specialist tax
- international advisory services
- finance broking
- corporate finance
- IT and Marketing consulting



Our Understanding of your needs

We will provide you with the strategic and practical support.

Background, knowledge and scope

We understand that you have requested firms to tender for the provision of statutory audit services for up to five years commencing with the financial year ending 2025/26.

You would like an independent audit opinion on your:

- Accounts and Annual financial report
- Internal financial controls.

Additionally, we understand you will need us to conduct:

- Local Government Workers Compensation Scheme, employees remuneration audit.
- Roads to Recovery grant audit and other grant acquittals as required by the council.

Audit requirements

You require the auditor to provide the following services:

- Audit of the general-purpose financial statements of the Council for each year in accordance with financial reporting requirements of the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011.

In addition to being experienced in auditing the critical areas noted in Section 5 of your request, I have identified the following key areas of focus:

- Assets and infrastructure capitalisation and valuation (including compliance with the standard AASB 13 Fair Value Measurement)
- Depreciation methodology
- Implications of accounting standards such as Revenue and Leasing
- Control weaknesses
- Identification of significant and adverse trends
- Irregularities in accounting practices
- Audit of the internal control environment with the view of forming and publishing an opinion. This will include management's monitoring, assessment and implementation of controls.
- Alwyndor's Annual Prudential Compliance Statement will require an audit and audit report to meet aged care reporting compliance requirements

Other matters to consider

Through your tender specification and our intimate knowledge and understanding of the local government sector, we understand the following:

- Having worked with many Councils in an audit capacity, we understand the systems and processes that work together and underpin an effective operation for your local government.



Quality Control

Bentleys participates in regular external quality assurance reviews.

An emphasis is placed on regular training for our employees.

- Asset and infrastructure management, maintenance, recording and depreciation are a primary financial management risks for the Council.

The appointment may include examining and reporting on any matter referred to us by the Audit Committee from time to time.

Quality Control Compliance Procedures

Bentleys utilises CaseWare Working Papers ("CaseWare"). CaseWare embeds quality control points in the audit process which ensure that compliance with Clarity auditing standards has been achieved and is documented.

CaseWare also facilitates the identification and rating of audit risks both at the planning stage and during the audit process and the selection of appropriate audit procedures which address these risks at the assertion level for each audit area. The bridge between audit risks identified and audit procedures adopted are outlined in area risk assessments which are prepared for each relevant audit area.

CaseWare has been tailored to meet Australian requirements and provides a comprehensive range of checklists and audit programs to ensure that Clarity auditing standard requirements and accounting standard reporting requirements are met. Audit templates are subject to continual review and are updated regularly to reflect changes in auditing standards and the Bentleys audit methodology.

Bentleys checks for the adherence to high professional standards by the performance of inter-firm peer reviews. These reviews are performed annually by Partners from interstate firms visiting our office and selecting a range of files at random. The files are then subject to a detailed review and a formal report is prepared.

Both the National Audit Committee and the National Management Committee of the Australian group of Bentleys then consider the resultant office reports.

In addition to the inter-firm reviews by Bentleys, we are subject to quality control reviews by Chartered Accountants Australia and New Zealand and ASIC.

The presentation and disclosure of a client's financial report is important and we use tailored checklists to ensure all errors are identified and the presentation and disclosure is consistent with the accounting framework adopted.

Notwithstanding our formal quality assurance process, the work on the Council's audit would be completed adopting the following quality control procedures.

- All work performed by our staff is reviewed by a Partner prior to being finalised;
- Only appropriate staff with the requisite experience, qualifications and skills are assigned to jobs;

Our staff members attend training courses on a regular basis so that their professional knowledge and skills are up to date.



Methodology and Approach

Bentleys participates in regular external quality assurance reviews.

An emphasis is placed on regular training for our employees.

Approach and Methodology

Background

Bentleys nationally adopts a risk-based audit approach, which focuses attention on obtaining sufficient audit evidence to reduce the risk of material error in the financial report to an appropriately low level.

A significant portion of our approach is to consider the control environment that the finances operate in.

We use audit software that is compliant with the Auditing Standards that have the force of law, and we use computer assisted audit techniques where possible to enable an efficient and focussed audit.

1. Planning Visit

Upon our appointment we will visit your offices to obtain a greater understanding of your organisation, and to perform our review and assessment of the accounting systems and internal controls (including ICT controls relating to financial records) that exist, as required by ASA 315 Identifying and Assessing the Risks of Material Misstatement through Understanding the Entity and its Environment. We use tools such as Internal Control Evaluation matrices and flowcharting to document the key controls that exist for the main transaction streams.

As part of our initial procedures we plan to conduct a review of the outgoing auditors file in accordance with ASA 510 Initial Audit Engagements. This is a required step to enable us to provide a clean opinion over opening balances. If access is not permitted by the outgoing auditor, we may need to undertake additional audit procedures in year one to gain assurance over opening balances and provide a clear audit report. If this is the case, there will be a modification of scope for the first year.

We will then perform compliance testing on the key internal controls to verify that they are operating effectively. This will ensure all transactions are accurately and completely posted to the general ledger, and that the risk of errors or misappropriation of assets is as low as possible.

Our assessment of internal controls and accounting systems and procedures will determine the level of analytical review and detailed substantive testing we will perform. This enables us to concentrate our time and efforts on the main audit risk areas and thereby providing you with an efficient and cost-effective audit.

The main audit assertions that we will concentrate on during our testing of the transactions streams will be:

- Occurrence
- Completeness
- Accuracy



Methodology and Approach

During this visit we will examine and test the Council's revenue (Rates; Government Grants; User Charges; Reimbursements; and Other), cash collection and handling procedures and controls, corporate governance structure, budgetary process, IT environment, asset and infrastructure costing and capitalisation and expenditure (including Employee Costs, Depreciation, Materials and Contract expenditure; Insurances; Finance Costs, and Other).

Key focus at our planning visit:

Valuation of assets - Review the valuation and the method of calculating depreciation on Council assets (including the application and impact of AASB 13 and the principals of residual values that has recently been topical in the sector).

Contracts and tenders - Review of agreements and contracts that the Council has entered into with external parties.

Budgeting cash flow - Review of the Council's budgeting process, cash forecasting and rate setting and collection process.

Internal controls - Review of the control self-assessment tool and verification of the sufficiency of controls to plan for and form our internal control opinion.

Related parties – Understanding of related parties record keeping and identification in response to the AASB public sector requirement.

Accounting Standards – Understand how you have applied the recent accounting standards relating to Revenue and Leases for the year.

From this visit we will finalise the planning of our audit approach and confirm the scheduled audit visits and reporting deadlines.

Prior to the balance date, we will provide you with the following:

- A clear list of audit requirements, setting out the specific information (including external confirmations for bank accounts, investments and loans) we will need as part of our audit testing;
- A report on material findings, including weaknesses in controls and matters to be addressed prior to our final visit and review of the annual financial statements; and
- An update on any material accounting standard changes that may impact the financial statements presentation and disclosure.

System and control documentation

As part of our planning visit we will obtain an understanding of your key business processes in order to form an opinion on the internal control environment. Areas we will consider in detail (but not limited to) are:

- Rate revenue and cash collection
- Grant revenue and accounting standards treatment
- Utilities charges and billings
- Commercial revenue generated and how it is managed
- User charges revenues



Methodology and Approach

- Payroll processing and expenditure
- Contracts and tenders
- Purchasing and procurement
- Budget setting and review
- Preparation and review of management accounts
- Accounting user set up, access rights and maintenance.

Post balance-date Audit Visit

A further audit visit will be scheduled to occur once the trial balance and account reconciliations have been completed by your accounting personnel.

The testing performed at this visit will be for the verification of the assets and liabilities of the Council as reported in the reconciliations and subsidiary ledgers provided to us. We will also test whether there are any unrecorded assets or liabilities that should be recognised.

The main audit assertions we will concentrate on during our testing of the balance sheet items are:

- Existence
- Rights and Obligations
- Completeness
- Valuation
- Ownership

The balance sheet items we will be testing will include the following classifications that are considered critical areas to be audited:

- Bank and Short-term investments
- Receivables and Prepayments
- Inventory
- Property, Plant and Equipment
- Infrastructure and Construction Assets
- Investments in Associates
- Creditors and accruals
- Loans
- Provisions
- Grants and Unearned Income



Methodology and Approach

2. Verification of Financial reports

We will verify that the financial report has been accurately prepared in accordance with the reporting framework adopted, and in accordance with the underlying accounting records. We will use a disclosure checklist to ensure all necessary disclosures have been included and check that the financial information is accurately presented.

3. Audit Clearance

At the completion of our audit and the verification of the financial statements, we will meet with management to **discuss the issues arising from our audit** and provide you with verbal feedback.

We will then issue our Audit Clearance Report, which will include:

- Our intended audit opinions
- Details of any significant adverse practices or financial trends
- Details of issues identified with depreciation and asset management
- Information about the audit issues such as control weaknesses
- Recommendations for improvements
- Upcoming changes in statutory reporting and the Accounting Standards
- Schedule of Adjusted and Unadjusted errors identified during our audit
- Audit Representation letter

We will **meet with the Audit Committee** to discuss our audit of the financial statements and the control environment. At this meeting we will provide commentary to assist with recommending the financial report be adopted and signed.

Upon receipt of the final financial statements adopted and signed by the Council and the signed representation letter, we will sign our audit reports for the financial statement and the controls opinion.

External audit meets internal audit

At Bentleys we have a strong focus on the internal controls and overall corporate governance of an organisation when forming our external audit opinion. This focus on controls is driven by the fact that we have an experienced risk and assurance team that provide both external and internal audit services.

In conducting our external audit we will bring our internal audit experience to the Council. This will be a significant benefit when considering your Control Self-Assessment and in forming our internal controls opinion.



Methodology and Approach

4. Ongoing support

We encourage Management to discuss technical accounting and audit related matters with us on an ongoing basis throughout the year. We find this helps management in dealing with the issues as they arise, rather than waiting for the annual audit. This also helps the Audit Committee and the Council in their decision making functions, as they are receiving information throughout the year that will be consistent with the information published in the year end accounts. As an example, over the past year we would have helped you assess and understand the impact of the adoption of the new revenue standards for the year in relation to the changes in criteria for tied grant funding.

5. Timing

We encourage Management to **discuss technical accounting and audit related matters with us on an ongoing basis** throughout the year.

Indicative timing of our visits and correspondence is represented in the tables below:

| March/April | April/May | May/June | May/June |
|---|--|---|----------------------------------|
| Contact the Council to confirm the dates of the audit. Meet with Audit Committee to discuss risks and approach. | Complete testing of internal controls and substantive testing on income statement items. | Undertake audit planning and evaluations. Discuss interim findings and confirm audit plan. | Issue Interim Management Letter. |
| September | September/October | October | |
| Undertake year-end audit procedures. Check annual financial statements and draft audit management letter for discussion with management. | Submit final management letter to Audit Committee. Meet with the Audit Committee to discuss the outcome of the audit. | Meet/discuss with Council and present with management letter if required. Sign off on financial statements and audit report. | |



Experience

We are ideally placed to provide audit services to your Council.

Our Experience

Our current audit client base is focused on medium sized organisations. As such, we are ideally placed to provide audit services to your Council.

We provide services to clients in a broad range of industries including Agribusiness, Importers and Wholesalers, Local Government, Schools, Building and Civil Construction, Aged Care, and Not-For-Profits. As a dedicated Audit and Assurance division of Bentleys SA, we provide over 14,000 hours of Audit and Assurance services each year.

Our audit experience includes public companies, large and small proprietary companies, managed investment schemes, Local Government, AFS licensees, Incorporated Associations, Joint Ventures, Unit Trusts, and Superannuation Funds.

Broad Local Government Experience

As an experienced auditor of Councils, the Local Government Association of SA, Local Government Corporate Services and Local Government Finance Authority, as well as members of the SA Local Government Auditors Group and the internal controls evaluation working committee, we have a broad knowledge of the local government sector. This helps us to:

- Understand your needs
- Target our audit approach
- Perform an efficient and seamless audit
- Help keep you up-to-date with industry changes
- Provide you with relevant feedback

Local Government – External Audit

In addition to the work detail above, we also have experience in auditing:

- Local Government Association of South Australia Inc.
- Local Government Corporate Services
- City of Tea Tree Gully
- Rural City of Murray Bridge
- The Corporation of the Town of Walkerville
- City of Burnside
- City of Charles Sturt
- Mid Murray Council
- District Council of Mallala
- District Council of Coober Pedy
- District Council of Wudinna
- City of Port Adelaide Enfield
- City of Salisbury
- Roxby Downs Council



Experience

Aged Care – External Audit

- Matthew Flinders Home
- Greenbriers Village
- Christadelphian Care
- Infin8 Care
- Lerwin (as part of Murray Bridge Council)

Local Government – Internal Audit

We also recently provided internal audit services to the following Councils and local government affiliated entities:

- Local Government Finance Authority
- City of Campbelltown
- City of Prospect
- City of Unley
- City of Norwood, Payneham and St Peters
- City of Holdfast Bay, Including Alwyndor Aged Care
- Mt Barker District Council
- City of Mitcham

Our experience and knowledge gained from providing solely internal audit focussed services to these clients assist in us understanding the inner workings of local government.

Other applicable experience

We currently provide external audit services to many entities locally and nationally. The following entity which gives us further experience to service the Council to our understanding of civil construction:

- Leed Engineering and Construction Pty Ltd

Board and Committee experience

Our audit partners are members of boards and finance/audit committees of other entities that are not clients, and this helps us to understand the issues from the inside.

David Papa has experience with the boards and committees:

- City of Victor Harbor - Independent Member of Audit Committee (8 years)
- City of Marion - Independent Member of Audit Committee (3 years)
- McLaren Vale Grape Wine and Tourism – Director (Current)
- KUDOS services (Current)

David Francis is on the boards and committees of the following:

- Thebarton Community Trust – Secretary
- Bentleys National Audit Technical Advisory Committee – Chair



Experience

- Details of current contracts in a local government environment are provided in the following table.

| Client Name | Services provided | Period of association |
|--|--|---|
| External Audit – Current Contracts | | |
| Mid Murray Council | External Audit Services Including: <ul style="list-style-type: none"> • Forming an opinion on the financial statements • Forming an opinion on internal controls | 2016 – 2020 (reappointed to 2026) |
| City of Salisbury | External Audit Services Including: <ul style="list-style-type: none"> • Forming an opinion on the financial statements • Forming an opinion on internal controls | 2017 – 2021 (contract) |
| City of Port Adelaide Enfield | External Audit Services Including: <ul style="list-style-type: none"> • Forming an opinion on the financial statements • Forming an opinion on internal controls | 2017-2019 (contract) Extended to 2021 |
| Rural City of Murray Bridge | External Audit Services Including: <ul style="list-style-type: none"> • Forming an opinion on the financial statements • Forming an opinion on internal controls | 2017-2019 (contract) Extended to 2021 |
| Roxby Council | External Audit Services Including: <ul style="list-style-type: none"> • Forming an opinion on the financial statements • Forming an opinion on internal controls | 2017-2021 (contract extended to 2026) |
| Coorong District Council | External Audit Services Including: <ul style="list-style-type: none"> • Forming an opinion on the financial statements • Forming an opinion on internal controls | 2017-2021 (contract) |
| Barossa Council | External Audit Services Including: <ul style="list-style-type: none"> • Forming an opinion on the financial statements • Forming an opinion on internal controls | 2018-2022 (contract) |
| District Council of Loxton Waikerie | External Audit Services Including: <ul style="list-style-type: none"> • Forming an opinion on the financial statements • Forming an opinion on internal controls | 2021-2025 (contract) |
| Renmark Paringa Council | External Audit Services Including: <ul style="list-style-type: none"> • Forming an opinion on the financial statements • Forming an opinion on internal controls | 2021-2025 (contract) |



Experience

| | | |
|---|--|-------------------------|
| Light Regional Council | External Audit Services Including: <ul style="list-style-type: none"> Forming an opinion on the financial statements Forming an opinion on internal controls | 2021-2025 (contract) |
| Centennial Park Cemetery Authority | External Audit Services Including: <ul style="list-style-type: none"> Forming an opinion on the financial statements Forming an opinion on internal controls | 2024-2028 (Contract) |
| City of Burnside | External Audit Services Including: <ul style="list-style-type: none"> Forming an opinion on the financial statements Forming an opinion on internal controls | 2023-2027 (Contract) |
| Clare & Gilbert Valleys Council | External Audit Services Including: <ul style="list-style-type: none"> Forming an opinion on the financial statements Forming an opinion on internal controls | 2021-2025 (contract) |
| Berri Barmera Council | External Audit Services Including: <ul style="list-style-type: none"> Forming an opinion on the financial statements Forming an opinion on internal controls | 2021-2025 (contract) |
| City of Onkaparinga | External Audit Services Including: <ul style="list-style-type: none"> Forming an opinion on the financial statements Forming an opinion on internal controls | 2021-2025 (contract) |
| City of Unley | External Audit Services Including: <ul style="list-style-type: none"> Forming an opinion on the financial statements Forming an opinion on internal controls | 2024-2028 (contract) |
| Copper Coast Council | External Audit Services Including: <ul style="list-style-type: none"> Forming an opinion on the financial statements Forming an opinion on internal controls | 2024-2028 (contract) |
| District Council of Karoonda East Murray | External Audit Services Including: <ul style="list-style-type: none"> Forming an opinion on the financial statements Forming an opinion on internal controls | 2022-2026 (contract) |
| City of Tea Tree Gully | External Audit Services Including: <ul style="list-style-type: none"> Forming an opinion on the financial statements Forming an opinion on internal controls | 2024-2028 (contract) |



| | | |
|---|---|----------------------|
| Fleurieu Regional Waste Authority | External Audit Services Including: <ul style="list-style-type: none"> Forming an opinion on the financial statements Forming an opinion on internal controls | 2022-2024 (contract) |
| Mount Barker District Council | External Audit Services Including: <ul style="list-style-type: none"> Forming an opinion on the financial statements Forming an opinion on internal controls | 2022-2026 (contract) |
| Yorke Peninsula Council | External Audit Services Including: <ul style="list-style-type: none"> Forming an opinion on the financial statements Forming an opinion on internal controls | 2022-2026 (contract) |
| District Council of Yankalilla | External Audit Services Including: <ul style="list-style-type: none"> Forming an opinion on the financial statements Forming an opinion on internal controls | 2018-2020 (contract) |
| Internal Audit – Current Contracts | | |
| Adelaide Hills Council | Internal Audit Including: <ul style="list-style-type: none"> Development and planning audit Customer service audit Assurance mapping and program development | 2017 – Current |
| City of Mitcham | Outsourced Internal Audit program | 2018 - 2021 |
| City of Tea Tree Gully | After 5 years of providing External Audit services, we were engaged to provide Internal Audit project support on an as-needs basis. | 2019-2023 (adhoc) |
| City of Norwood Payneham & St Peters | Internal Audit | 2014-2021 |
| Town of Gawler | Internal Audit | 2020 – Current |
| Campbelltown City Council | Internal Audit | 2024 – Current |



Experience

SA Local Government Auditors Group

Bentleys was on the initial steering committee that established this group and we have been a regular attendee at meetings.

Our involvement in this group allows us to keep abreast of changes in the local government sector and to discuss common issues with our peers.

Both David Papa and David Francis were part of the team charged by the Group to assess and determine the mandatory controls to be implemented and assessed to form the framework for the internal controls opinion.

Public Sector Auditing

We are one of two national mid-tier accounting firms to be included on the current Across Government Audit Panel for provision of Audit and Assurance services to South Australian government agencies. We currently provide services to:

- DPTI
- EDU (formerly DECD)
- SAAS
- DTF
- Public Trustee
- Consumer and Business Services



Engagement Fees

We propose a 2026 audit fee of \$41,900 for both the Council and Aged Care facility.

Fees in future years are also addressed.

Proposed fee

| Description | Hours allocated | Total price (ex GST) |
|-------------------------|-----------------|----------------------|
| 2025/26 Financial Year | 230 | 41,900 |
| 2026/27 Financial Year | 230 | 43,100 |
| 2027/28 Financial Year | 230 | 44,400 |
| 2028/29 Financial Year | 230 | 45,700 |
| 2029/30 Financial Year | 230 | 47,000 |
| Total (ex GST) | | 222,100 |
| GST | | 22,210 |
| Total (incl GST) | | 244,310 |

Our 2026 fee indicatively comprises of the following audits:

City of Holdfast Bay:

Financial statement and controls opinion - \$28,700

Local Government and WCS and Employee Remuneration statement - \$950

Roads to Recovery Audit - \$950

Note: Other returns will need to be scoped and quoted as they arise.

Alwyndor Aged Care:

Financial Statement Audit - \$9,800

Prudential return - \$1,500

Annual audit fees are expected to increase by CPI unless there is a change in scope. For this RFQ we have used approximately 3% CPI increases per year to illustrate future pricing. Actual price adjustments will be based on annual CPI.

Schedule of rates

| Employee | Position description | Role | CoHB Hourly rate (ex GST) |
|-----------------|----------------------|--|---------------------------|
| David Papa | Partner | Audit Engagement Partner | \$380 |
| David Francis | Partner | Quality Review/ Alternate Lead Auditor | \$380 |
| Binoj Liyanage | Manager | Audit Manager | \$250 |
| Abhi Kottarapat | Senior | Audit Senior | \$180 |
| Jackson Larkin | Auditor | Audit Accountant | \$140 |

Hourly rates are expected to increase by CPI.



Engagement Fees

Assumptions

Our audit quote has been calculated based on the following assumptions:

- Accounting information (financial statements, final trial balance, reconciliations, and subsidiary ledgers) will be prepared and fully reconciled by the council administration by the agreed-upon times.
- You will be ready for our visits at the agreed times.
- There will be minimal adjustments made to the accounting ledger after the final audit has commenced.



Your engagement team

In keeping with our belief that public accounting requires substantial top level personnel, all of our audit team personnel are Chartered Accountants or CPA's, or currently in the process of their postgraduate studies.

Our favourable blend of senior and experienced staff allows clients ready access to our key personnel and thereby provides clients with the personal attention, which we consider they deserve. This ratio is also higher than the majority of larger accounting firms operating in Australia and Adelaide and is, in our opinion, one of the major strengths of Bentleys.

In South Australia we have 13 Directors and approximately 120 staff members. Our audit team currently comprises of 16 experienced auditors; ensuring we will always have the resources to meet your needs.

We also have three registered company auditors within our firm:

David Francis - RCA No. 210737

David Papa - RCA No: 405791

Matthew Brunato – RCA No. 539914

The following is a summary of your proposed engagement team:

David Papa

Audit Engagement Partner

David Francis

Quality review/alternate lead auditor

Binoj Liyanage

Audit Manager

Abhi Kottarapat

Senior Auditor

Jackson Larkin

Audit Accountant

David, Binoj, Abhi and Jackson will be further supported by the entire audit team as required. See Appendix two for individual qualifications and experience.

David Papa is also a Certified Internal Auditor (CIA) and an accomplished internal auditor. The benefit to the Council is that with this heightened focus on controls and corporate governance, there is an **unmatched ability to assess the control environment** and corporate governance of the Council, and the increased ability to review the newly required controls opinion in addition to providing a quality external audit opinion



Value added services

As a Bentleys audit client, we partner with you throughout the year and we encourage you to discuss any matters that arise.

Our partners and our audit personnel have a broad business understanding and are available for ad hoc advice and consultation at no additional cost.

We understand that many of the accounting and finance personnel at our audit clients may not have the opportunity to keep up to date with latest developments and training. We therefore provide the following value add services:

- Financial Reporting Newsletters every six months on the latest updates in accounting standards and financial reporting
- Annual client update presented by our National Technical Consultant, Carmen Ridley over 3 hours, and with practical examples and Q&A.



Conflicts of Interest and other matters

**Bentleys treats
conflicts of interest,
independence, and
confidentiality with
the highest
professional regard.**

Conflicts of interest

We have no conflict of interest in providing audit services to the City of Holdfast Bay and Alwyndor Aged Care.

Independence

In accordance with our National Independence Policy, we have obtained confirmation from all partners and audit personnel of Bentleys that we are independent of the management and board of the Council. We confirm that if appointed as auditors we will continually monitor our independence to ensure we remain independent.

Confidentiality

Bentleys treats client records and information with confidentiality and this is regularly reinforced to our employees.



Conclusion

We look forward to building a strong working relationship with City of City of Holdfast Bay and Alywnfor Aged Care

Conclusion

The team at Bentleys is enthusiastic and available to support City of Holdfast Bay and Alywnfor Aged Care.

We believe City of Holdfast Bay and Alywnfor Aged Care will appreciate the personal service provided by our team.

We have not attempted in this proposal to cover every aspect of the professional services that we can provide. For more information, please do not hesitate to contact me.

I would be pleased to meet with you to discuss this proposal in more detail, if helpful.

| | |
|-----------|--|
| Contact | David Papa |
| Position | Partner, |
| Telephone | 08 8372 7900 |
| Email | dpapa@adel.bentleys.com.au |

Acceptance

I have read this proposal and I am pleased to accept the terms and conditions contained herein:

Signed:
Director name:
Date:



Appendix one

Schedule 1 – Tender Form – Formal Offer



REQUEST FOR TENDER No. 2025 000175

External Auditor

Contact Officer:

Cadel Blunt, Manager Finance
Telephone: (08) 8229 9832
Email: cblunt@holdfast.sa.gov.au
Brighton Civic Centre
24 Jetty Road Brighton SA 5048

Closing Time

Time: 5.00 pm (sharp)
Day: Friday
Date: 29 August 2025

Lodgement Location

SA Tenders and Contracts website



PART 5 – TENDER FORM

INSTRUCTIONS: A Tenderer must prepare and lodge this Tender Form in compliance with the RFT and with the additional instructions detailed on this Tender Form as follows. Use additional sheets as necessary, each of which identifies the Tenderer and references the relevant part of the Tender Form. Information provided on one Schedule need not be repeated on another Schedule, but it would assist the evaluation panel if the information were cross-referenced to the other relevant Schedule.

Request for Tender No. 2025 00175 External Audit

The person(s) named below as the Tenderer now offers to enter into and perform the Contract contemplated in the RFT for the above issued by the Principal. This Tender is submitted in accordance with the RFT and in consideration of, amongst other things, the Principal undertaking to investigate and take it into account with any other Tenders received by the Principal. Expressions used in the RFT have the same meaning in this Tender.

THE TENDERER

Full name(s):

MICHAEL ALEXANDER RUGGIERO

PAUL JOSEPH MAZZACHI

DAVID JOHN FRANCIS

EDI VITTORINO CARLESSO

DAVID VINCENT PAPA

JAMES MICHAEL ALLEN

CRISTINA CLEMENTE

SAMUEL ALFRED WOODS

RICHARD MAXWELL BASHEER

TIMOTHY JAMES SIEBERT

[Note: If a partnership or consortium, state the names of all members]

Australian Business Number (A.B.N.): 43877091903

Business Address: LEVEL 5 63 PIRIE STREET ADELAIDE SA 5000

Contact Address (if different from above): GPO BOX 939 Adelaide SA 5001 Australia

Contact Person: Mr David Papa

[Note: The contact person must have authority to respond to any queries the Principal may have about the Tender.]

Telephone Number: 08 8372 7900

Email Address: advice@adel.bentleys.com.au

TENDER DOCUMENTS RECEIVED

The Tenderer received the documents listed below: (list out any addenda issued by the Principal)

| Document | Description |
|----------|--------------------|
| 1 | Request for Tender |
| 2 | Specification |
| 3 | Draft Contract |

ANNEXURES TO THIS TENDER

These annexures (and any additional sheets used by the Tenderer) are part of the Tender:

Schedule 1 – Price

Schedule 2 – Capability

Schedule 3 – Statement of Compliance with the Contract and Specifications

Schedule 4 – Other Matters

SIGNATURE

Dated this 6th day of August 2025

A handwritten signature in blue ink, appearing to read 'David Papa', with a stylized flourish at the end.

Signature:

Print name of person signing: David Papa

Title of person signing: Partner

The person signing warrants they have authority to complete, sign and submit this form on behalf of the Tenderer.

TENDER FORM SCHEDULE 1 – PRICE

Section 1.1 – Lump sum price

The Tenderer's lump sum price (**before GST**), not subject to rise and fall, is: \$222,100

If required the table below allows a breakdown of costs to be provided.

| Item | Proposed Timing | Cost (Excl. GST) |
|------------------------|-----------------|------------------|
| 2025/26 Financial Year | 230 | \$41,900 |
| 2026/27 Financial Year | 230 | \$43,100 |
| 2027/28 Financial Year | 230 | \$44,400 |
| 2028/29 Financial Year | 230 | \$45,700 |
| 2029/30 Financial Year | 230 | \$47,000 |
| | | |
| TOTAL | 1150 | \$222,100 |

Assumptions in the lump sum price

The Tenderer must list below any and all assumptions in calculating the price stated - such as volume and other discounts, the effect on the lump sum price should the Principal decide to accept part only of the Tender. During the evaluation process the Tenderer may be required to supply a detailed breakdown of the price.

| No. | Assumptions |
|-----|---|
| 1 | Accounting information (financial statements, final trial balance, reconciliations, and subsidiary ledgers) will be prepared and fully reconciled by the council administration by the agreed-upon times. |
| 2 | You will be ready for our visits at the agreed times. |
| 3 | There will be minimal adjustments made to the accounting ledger after the final audit has commenced |

Exclusions to lump sum price

The Tenderer must list below anything not included in the lump sum price. Anything not listed below is included in the lump sum price.

| No. | Exclusions |
|-----|---|
| 1 | Financial statement and controls opinion - \$28,700 |
| 2 | Local Government and WCS and Employee Remuneration statement - \$950 |
| 3 | Roads to Recovery Audit - \$950 |
| 4 | Alwyndor Aged Care: Financial Statement Audit - \$9,800 Prudential return - \$1,500 |

Provisional Sums

In the Tenderer's price/s stated above, allow for the following provisional sums.

| No. | Item |
|-----|---|
| 1 | Annual audit fees are expected to increase by CPI unless there is a change in scope. For this RFQ we have used approximately 3% CPI increases per year to illustrate future pricing. Actual price adjustments will be based on annual CPI |
| 2 | |
| 3 | |

Section 1.2 – Schedule of rates

The Superintendent of the Contract shall use the schedule of rates **ONLY** to conclusively value:

- (a) any variation, or claim for extra cost or damages by the Contractor under the Contract; and / or
- (b) any additional work (not a "variation" under the Contract) in connection with the site the Principal might order from the Contractor and carried out by the Contractor.

The Tenderer submits the following schedule of rates (**before GST**):

| Item | Description | Unit | \$ rate per unit* |
|------|-------------------------|------|-------------------|
| 1 | Please refer to page 20 | - | - |
| | | | |
| | | | |
| | | | |

* If a rate references **cost**, that means cost as payable by the Contractor to an independent supplier, minus any GST input tax credit allowable to the Contractor and at any time, the Principal may require evidence of that cost, including the original supplier's invoice to the Contractor.

Rates stated above:

- (1) **Are before any GST.** In addition to those rates, the Contractor may recover from the Principal any GST for which the Contractor is liable on account of a taxable supply to the Principal.
- (2) Are fixed for 12 months from the Closing Date. On any anniversary of that date, rates increase by the percentage change in the Consumer Price Index (all groups index for Adelaide) since the start of the previous 12 months. Work is charged at the rate applicable when the work was done.
- (3) Include all overheads and profit and expenses for work to which the schedule of rates applies, including without limitation:
 - costs of all necessary labour (including on-costs), costs of support staff, administration, secretarial and word processing services
 - costs of transportation
 - incidental materials, preliminaries, overheads, insurances
 - in case of goods - any weighing, packaging, delivery, installation, commissioning

- in case of services - any fee, levy (including CITB levy), duty, cost, expense or tax (except GST) incurred by the Contractor in providing the service.

(4) Include all ancillary works and all costs, labour, material, fees, machinery and transport, on costs and profits.

Any item not specifically covered by the schedule of rates may be compared with other similar items in that schedule to determine the acceptability or otherwise of a claim by the Contractor for that item.

Where the schedule of rates applies, the Contractor's payment claim shall be in the same format as that schedule or be accompanied by an itemised schedule of rates for that payment claim, in each case showing the itemised quantity, rate and extended value of each item.

TENDER FORM SCHEDULE 2 – CAPABILITY

This Annexure requires information about the Tenderer's resources (including financial, technological, physical and human resources) and experience to perform the Contract.

| <u>Section 2.1 – Industry experience</u> | Years |
|---|--------------|
| Years the Tenderer's business has continuously operated in the supply of goods / services the same or similar to those the Contract requires and of a similar value | 20+ |
| Years the Tenderer has owned that above business | 13 |
| Years the Tenderer's most senior executive officer has held that position | 13 |

| <u>Section 2.2 – Financial</u> | Yes | No |
|--|--------------------------|-------------------------------------|
| Tenderer can provide its financial statements for each of the last 2 financial years? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <p>If yes, provide copies of the financial statements.</p> <p>If no, the annual turnover in the Tenderer's business in the 2nd to last financial year was \$19,821,333 and in the last financial year was \$22,011,468.</p> | | |

| <u>Section 2.3 – Registrations and licences</u> | Yes | No |
|--|-------------------------------------|--------------------------|
| Tenderer registered for GST? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Tenderer registered as an employer / exempt employer under the <i>Return to Work Act 2014</i> ? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Tenderer has available any relevant government or industry licence / accreditation / certification? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Tenderer requires similar licences / accreditation / certification from all relevant subcontractors? – Not required as Bentleys does not use subcontractors. | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes to any of the above (except the last), provide evidence showing all conditions and endorsements. | | |

| <u>Section 2.4 – Insurances</u> | Yes | No |
|---|-------------------------------------|-------------------------------------|
| Tenderer insured for public liability for at least \$20 million? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Tenderer insured for product / service warranty liability for at least \$1 million? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Tenderer insured for professional indemnity for at least \$5 million? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Tenderer insured against loss / damage / destruction of its property for full replacement value? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Tenderer insured for comprehensive property damage for road vehicles in service? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Tenderer requires subcontractors to hold at least the same kinds and levels of insurance cover as above? – <i>Not applicable</i> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| For non-vehicle insurances, provide a certificate of currency from a licensed insurance broker addressing the amount of cover, the name of the insurer, the expiry date, any non-standard exclusions or deductions, excess payable per claim | | |

| Section 2.5 – Work Health and Safety | Yes | No |
|---|-------------------------------------|-------------------------------------|
| Please note, the successful Tenderer will be required to successfully complete a detailed Contractor WHS Contractor Induction Form, and provide all relevant documentation prior to being awarded the contract. | | |
| Tenderer has a health and safety system (including protection of its own employees and subcontractors) relevant to the Contract and which the Tenderer promises to deploy in performance of the Contract, if awarded the Contract? <i>If the Tenderer's WHS system is certified by an independent 3rd party, provide a copy of the certification</i> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| In the last 36 months, did a worker of the Tenderer or of a named subcontractor suffer a compensable disability under the <i>Workers Rehabilitation and Compensation Act 1986</i> or <i>Return to Work Act 2014</i> (or equivalent statute outside South Australia)? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| In the last 36 months, was the Tenderer or a named subcontractor the subject of a default notice / improvement notice / prohibition notice / proceedings for an offence under the <i>Work Health and Safety Act 2012</i> or regulations made under that Act (or equivalent outside SA)? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Please provide details of the nominated officer responsible for WHS in your work place: Janine Pace, People & Culture Advisor | | |
| If yes to any of the above, provide details | | |

| Section 2.6 – Social Responsibility | Yes | No |
|---|-------------------------------------|-------------------------------------|
| Is this an Aboriginal business certified by Supply Nation or registered with an Aboriginal Regional Authority or Aboriginal Landholding Authority and is 50 % or more Aboriginal owned and based in South Australia? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <p>Do you provide or support social enterprise and/or contribute substantially to social justice, access and inclusion and equal employment opportunities?</p> <p>If yes - please detail any socially responsible initiatives being undertaken:</p> <p>Here at Bentleys SA, as we continually think ahead for our clients, we think ahead for the next generations and have recently made a concerted effort to focus our attention on our societal and environmental impact.</p> <p>Recently embarking on a Net Zero project, our teams and leadership are actively working toward taking action in every way possible to make a difference. We have reviewed our supplier arrangements and by way of example, have selected a supplier where coffee waste is transported back to a local commercial landscaping organization to be re-used as fertilizer. In regards to societal impact and inclusion, one of our many initiatives involves supporting an Aboriginal-owned organization and embarking upon traditional land-owner customary staff training.</p> <p>As a firm, we have deepened our ESG offering to our clients, with our latest services including the preparation of Modern Slavery Statements and Carbon Farm Management, including the financial controls of emission reductions and Carbon Auditing. For a deeper understanding of our commitment to provide a cleaner and safer world for the next generation, we happily accept a discussion</p> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

| | | |
|---|--|--|
| Bentleys are an equal opportunity employer, and our robust recruitment process ensures all applicants are reviewed in fair and reasonable manner and awarded based on merit. As a South Australian service provider, we take our position in society and the community seriously to ensure we give back where possible through investment of time and or resources via probono work, donations or heavily subsidised service offerings. | | |
|---|--|--|

| Section 2.7 – Environmental Sustainability | Yes | No |
|---|--------------------------|-------------------------------------|
| Tenderer has an environment protection system relevant to the Contract and which the Tenderer promises to deploy in performance of the Contract, if awarded the Contract? <i>If the Tenderer's environment protection system is certified by an independent 3rd party, provide a copy of the certification</i> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| In the last 36 months, was the Tenderer or a named subcontractor the subject of an environment protection order / clean-up order / clean-up authorisation / proceedings (civil or criminal) under the <i>Environment Protection Act 1993</i> or regulations under that Act (or equivalent statute outside South Australia)? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Are recycled-content materials used in any products used (e.g. plastic, paper, concrete, glass, cardboard, timber, wood, other)? If yes - what percentage is recycled content? - what is the weight of recycled content (in Kg)? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <p>Please detail any environmentally sustainable initiatives being undertaken by the tenderer:</p> <p>Environmentally responsible e.g. contribute to conserving natural resources, encourage waste minimisation and recycling, use of long-life products, reduced transport needs?</p> <p><i>Our commitment to a safe, fair, and inclusive work environment has always been part of our decision making and policy in practice. In recent years, our focus on ESG has heightened and we are in the final stages of formalising our position in the policy. As such, below is our policy statement indicating our intent and support for sustainable and ethical business</i></p> <p><i>5 City Of Holdfast Bay and Alwyndor Aged Care // August 25 Our ESG Policy Statement: "We recognise that long-term prosperity of the company, our people and our clients is dependent on a healthy environment, social cohesion, and good governance. We are therefore committed to integrating environmental sustainability, social responsibility, and effective governance into all aspects of our business."</i></p> | | |

| Section 2.7 – Buy Local | Yes | No |
|--|--------------------------|-------------------------------------|
| Is the Tenderer located within the City of Holdfast Bay? If not where is the Tenderer's principal place of work? – <i>Adelaide City</i> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| What local economic development opportunities and initiatives could result from your involvement in the Contract? e.g. opportunities for employment creation inc. trainees/ apprentices, number of SA and non- SA based labour hours from this project, opportunities for industry development in the area of the Principal? - | | |

Complete this table with the details of businesses within the City of Holdfast Bay that the Tenderer would use:

| Description | Supplier | Location |
|-------------|----------|----------|
| | | |
| | | |

Section 2.8 – Key staff

Complete the table below for the Tenderer's key staff to be deployed in performing the Contract:

| Name / Title | Experience / qualifications |
|----------------------|--|
| David Papa / Partner | Bachelor of Commerce – University of South Australia Certified Auditor – Registered Number: 405791 Professional Member of the Institute of Internal Auditors – CMIIA CIA Membership Number: 755048 Chartered Accountant - Membership number: 307579 Category 2 Green House and Energy Auditor – Registration Number: 0255/2022 Company Director (GAICD) - ID :1230538 |
| Binoj Liyanage | For experience and qualifications please refer to CV's attached |
| Abhi Kottarapat | For experience and qualifications please refer to CV's attached |
| Jackson Larkin | For experience and qualifications please refer to CV's attached |
| | |

Number of the Tenderer's other staff able to be deployed: 14

Section 2.9 – Other resources

| | Yes | No |
|--|-------------------------------------|--------------------------|
| Tenderer has facilities (premises, plant / equipment) available for use under the Contract (having due regard to other commitments of the Tenderer)? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Tenderer has arrangements to ensure the Tenderer a reliable supply of materials in the quantities and at the times required under the Contract? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Tenderer or a named subcontractor has a sufficient number of qualified, trained employees available for use under the Contract (having due regard to other commitments of the Tenderer)? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| If yes to any of the above, provide details and complete the following table(s). | | |

Section 2.10 – Subcontractors

Complete the Table below for any proposed subcontract work:

| Subcontractor | Work to be subcontracted |
|---------------|--------------------------|
|---------------|--------------------------|

| | |
|---|--|
| Name: | |
| Address: | |
| Name: | |
| Address: | |
| Name: | |
| Address: | |
| Name: | |
| Address: | |
| Note: The awarding of the Contract to the Tenderer is not approval of any named subcontractor as may be required by the Contract | |

Section 2.11 – Referees

Complete the table below for 3 unrelated customers based in Australia who in the last 12 months were customers of the Tenderer for goods / services the same or similar to those the Contract requires and of a similar value.

| |
|---|
| Customer's name: City of Burnside Customer's address: 401 Greenhill Road TUSMORE SA 5065 Contact name: Chris Birch Phone no : 08 8366 4203 Email: cbirch@burnside.sa.gov.au |
| Customer's name: City of Tea Tree Gully Customer's address: Civic Centre, 571 Montague Road, Modbury Contact name: Stuart Simpson Phone no.: 08 8397 7444 Email: stuart.simpson@cttg.sa.gov.au |
| Customer's name: Yorke Peninsula Council Customer's address: 8 Elizabeth Street MAITLAND SA 5573 Contact name: Daniel Griffin Phone no.: 08 8832 0000 Email: daniel.griffin@yorke.sa.gov.au |

| <u>Section 2.12 – Contract disputes</u> | Yes | No |
|---|--------------------------|-------------------------------------|
| In the last 36 months, did a person give the Tenderer or a named subcontractor a show cause notice, or notice of termination for default? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| In the last 36 months, did a person have recourse to retention money or other security for work by the Tenderer or by a named subcontractor? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| In the last 36 months, was the Tenderer or a named subcontractor in an arbitration / litigation in connection with work by the Tenderer (ignoring any only to collect debts or damages owed to the Tenderer)? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes to any of the above, provide details | | |

Section 2.13 – Regulatory history

The following Table concerns any matters at any time in the last 36 months applying to the Tenderer or a named subcontractor, or to a related body corporate of any of them (within the meaning of *Corporations Act 2001*) or to any of their respective directors or shareholders. If a partnership or consortium tenders, apply the above requirement to each member of the partnership / consortium.

| | Yes | No |
|--|-------------------------------------|-------------------------------------|
| Criminal proceedings for an offence involving dishonesty? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| A proceeding (civil or criminal) to which Australian Competition and Consumer Commission / Commissioner for Consumer Affairs (or equivalent regulator outside South Australia) was party? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| An industrial dispute that was referred to an official exercising a function under the <i>Fair Work Act 1994</i> (or equivalent statute outside South Australia) or under the <i>Workplace Relations Act 1996</i> ? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| A proceeding under the <i>Equal Opportunity Act 1984</i> (or equivalent statute outside South Australia)? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes to any of the above, provide details | | |
| Section 2.14 – Method of working | Yes | No |
| Tenderer has a quality system (including an inspection and testing regime) relevant to the Contract and which the Tenderer promises to deploy in performance of the Contract, if awarded the Contract? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Tenderer has a contract management system relevant to the Contract and which the Tenderer promises to deploy in performance of the Contract, if awarded the Contract? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| <p>If yes to any of the above, provide details.</p> <p><i>Bentleys utilises CaseWare Working Papers (“CaseWare”). CaseWare embeds quality control points in the audit process which ensure that compliance with Clarity auditing standards has been achieved and is documented.</i></p> <p><i>The Bentleys Audit team deploys ASANA as a project management system, to manage contract deliverables, timelines and compliance obligations for the length of the contract. While ASANA is primarily a project management tool, it is used to support audit workflows including task assignments, milestone tracking and scheduling.</i></p> <p>If the Tenderer’s quality system is certified by an independent 3rd party, provide a copy of the certification.</p> <p>Please Provide details on your methodology, including the following:</p> <ul style="list-style-type: none"> Proposed manner of working: <i>Staff are encouraged to work from the Council premises or Bentleys city office. This will be agreed with you upfront which work method meets your needs and how to achieve the best audit outcome.</i> Available adequate resources (including financial, technological, physical and human resources): <i>Refer to main proposal section: Quality control Compliance Procedure and Apendix two.</i> Experience to perform the Contract: <i>Refer to main proposal section: “Our Experience”</i> Proposed Timeframes <i>Refer to main proposal section: Point 5 of Methodology and Approach</i> | | |

| Section 2.15 – Other Matters | Yes | No |
|--|--------------------------|-------------------------------------|
| Would the Tenderer enter into the Contract as an agent / nominee / trustee for a third party? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Is there a conflict of interest, or potential conflict of interest in the Tenderer being considered for, awarded or performing the Contract? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Is the Tender for less than the whole of the Supplies? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Are there any comments or other matters the Tenderer wishes to submit? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes to any of the above, provide details | | |

TENDER FORM SCHEDULE 3 – COMPLIANCE WITH THE CONTRACT & SPECIFICATIONS

If the Tender complies with all requirements of the Contract stated in PART 6 of the RFT, do not complete this Schedule.

If the Tenderer proposes to change *any* of the requirements of the Contract however, attach as a Schedule 3A in the form of the table below making a statement against each such requirement separately defining the extent to which the Tender does not comply with that requirement. The Tender is taken to comply with each requirement of the Contract except as may be clearly stated otherwise in that table.

STATEMENT OF NON-COMPLIANCE WITH THE CONTRACT CONDITIONS

| Clause No. | Title | Does not comply (give full reasons) |
|------------|-------|-------------------------------------|
| | | |

If the Tender complies with all requirements of the Specifications stated in PART 7 of the RFT, do not complete this Schedule.

If the Tenderer proposes to change *any* of the requirements of the Specifications however, attach as an Schedule 3B the form of the table below making a statement against each such requirement separately defining the extent to which the Tender does not comply with that requirement. The Tender is taken to comply with each requirement of the Specifications except as may be clearly stated otherwise in that table.

STATEMENT OF NON-COMPLIANCE WITH THE SPECIFICATIONS

| Clause No. | Title | Does not comply (give full reasons) |
|-------------------|--------------|--|
| | | |

PART 6 – CONTRACT

Please see Attachment 1 – Draft Contract

PART 7 – SPECIFICATIONS TO – to be inserted into the Contract

Please see Attachment 2 – Specification / Consultant Brief

Certificate of registration

Return to Work Act 2014

Employer number 28260205
Employer name Bentleys (SA) Pty Ltd as T/tee
Trading name Bentleys (SA) Pty Ltd

Date of issue: 1 July 2025

Statement of coverage valid until 30 June 2026

This employer is registered as an employer under the *Return to Work Act 2014* (the Act).

Bentleys (SA) Pty Ltd as T/tee is registered from 01/07/2016.

The information provided in this Certificate of registration is correct at the date of issue.

Important information

A certificate of registration is issued in South Australia to certify that an employer is registered under the Act. This certification is valid until 30 June 2026 or until Bentleys (SA) Pty Ltd as T/tee ceases to be an employer who is required to be registered under the Act.

If there are any errors on this form, please inform ReturnToWorkSA within 30 calendar days. If you do not do this, under section 165(6) of the Act a maximum penalty of \$5,000 may apply.

A copy of this certificate must be produced within 30 days where requested by a person authorised under section 165(8) of the Act. A maximum penalty of \$1,000 under section 165(3) of the Act may apply.

A person who fraudulently alters a certificate of registration issued under section 165 of the Act is guilty of an offence. A maximum penalty of \$25,000 under section 165(5) of the Act may apply.

If you require any further assistance or information, please contact ReturnToWorkSA on 13 18 55 or by email to info@rtwsa.com.

Certificate of Registration as an Auditor

Corporations Act 2001 Subsection 1280(5)

Registered Number: 405791

This is to certify that

DAVID VINCENT PAPA

was on the 5th day of July 2011 registered as an auditor under subsection 1280(2) of the Corporations Act 2001 subject to the conditions contained in the attached schedule.

Dated the 5th day of July 2011.

Issued by the Australian Securities and Investments Commission



Greg Medcraft
Chairman

Certificate of Registration as an Auditor

Schedule of conditions

Professional indemnity insurance requirements

The auditor must:

- (a) maintain a professional indemnity insurance policy which:
 - (i) covers claims amounting in aggregate to at least \$250,000 for that auditor;
 - (ii) covers any civil legal liability relating to the auditor carrying out an audit including liability arising out of the dishonesty of employees of the auditor; and
 - (iii) otherwise is on reasonable and ordinary commercial terms (including terms in relation to any excess) for insurance of that kind; or
- (b) in the case of an auditor who is a member or employee of an audit firm or an officer or employee of an audit company -- be covered by a professional indemnity insurance policy maintained by that firm or company which:
 - (i) covers claims amounting in aggregate to a figure that is at least \$250,000 multiplied by the number of registered company auditors covered under the insurance policy;
 - (ii) covers any civil legal liability relating to the auditor carrying out an audit including liability arising out of the dishonesty of employees of the audit firm or audit company; and
 - (iii) otherwise is on reasonable and ordinary commercial terms (including terms in relation to any excess) for insurance of that kind.

Continuing professional development requirements

The Auditor must complete at least 120 hours of continuing professional development (CPD) activities over any three-year period commencing on the date of the auditor's registration and each third anniversary of that date.

Each CPD activity must be a learning activity that could reasonably be expected to enhance the auditor's technical skills or professional service delivery.

The Auditor must make a written record of their participation in CPD activities. These records must be kept for at least 3 years after end of the calendar year in which the CPD activity took place.

Complaints

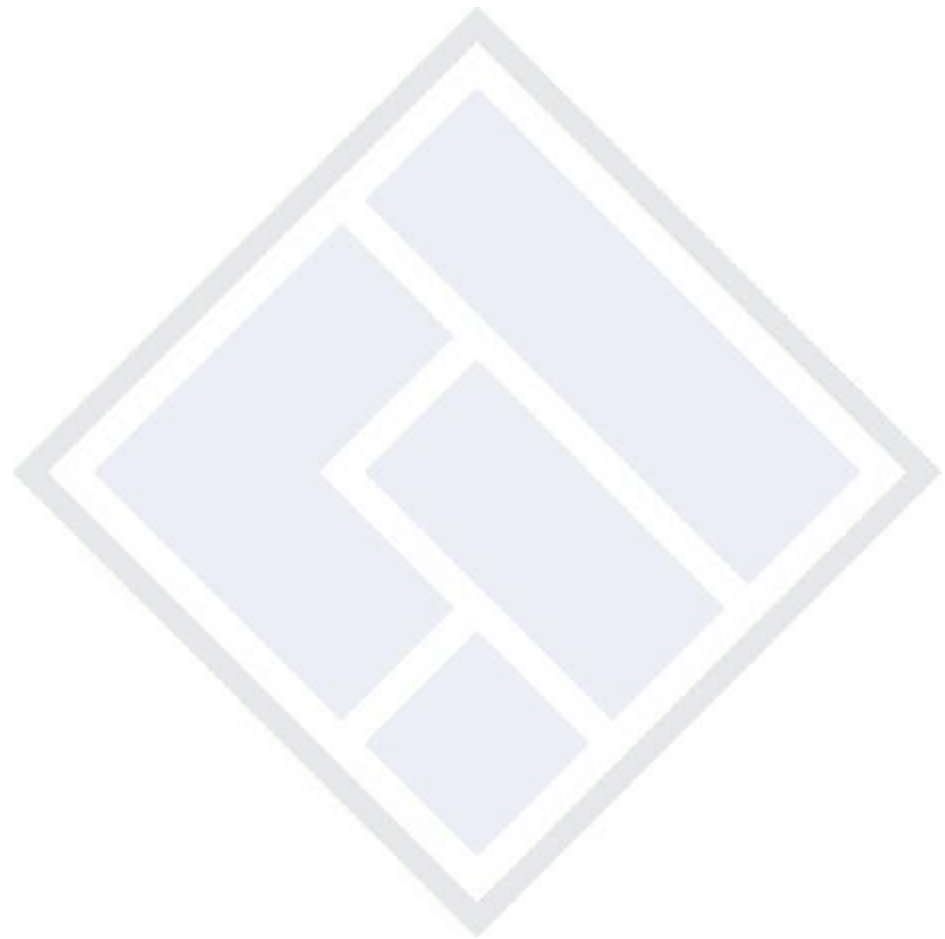
The auditor must document, maintain and comply with procedures dealing with complaints by audit clients. These complaints handling procedures should be consistent with Australian Standard AS 4269:1995, 'Complaints Handling'.

Quality assurance

The auditor must document, maintain and comply with quality assurance procedures as required by Australian Auditing Standard ASA 220, 'Quality Control for Audits of Historical Financial Information'.

Certificate of Registration as an Auditor

Schedule of conditions



Certificate of Currency



Vero Professional Services Insurance

Policy number: SPX565982774



Vero Professional Services Insurance

Policy number: SPX565982774

| | |
|--------------------------------------|--|
| Policy: | Vero Professional Services Insurance |
| Intermediary: | Howden Ins Brokers |
| Period of Insurance: | Effective from 30 June 2025 to 4:00pm on 30 June 2026 |
| Insured(s): | BENTLEYS (SA) PTY LTD as agent for BENTLEYS BAS PARTNERSHIP ABN 25 100 241 389 BWP Advisory Pty Ltd ABN |
| Trading Name(s): | Bentleys SA Audit Partnership Bentleys Wealth Partners Pty Ltd |
| Business Description: | Accounting, Auditing, Financial Advisory, Bookkeeping, Business advisory, Tax consulting and advisory, Carbon Accounting, R&D services |
| Property Damage | Not Insured |
| Theft | Not Insured |
| Money | Not Insured |
| Glass | Not Insured |
| Business Interruption | Not Insured |
| Public and Products Liability | Limit of Liability |
| Public Liability | \$20,000,000 |
| Products Liability | \$20,000,000 |
| Property in Your Custody or Control | \$250,000 |
| Management Liability | Not Insured |
| Portable and Valuable Items | Not Insured |

Issue Date: 27 June 2025

Certificate of Currency



Vero Professional Services Insurance

Policy number: SPX565982774

| | |
|----------------------------|-------------|
| Equipment Breakdown | Not Insured |
| Tax Probe | Not Insured |
| Commercial Motor | Not Insured |
| Goods in Transit | Not Insured |

This Certificate certifies that as at the date of issue the stated policy is current for the period of insurance noted above. The issue of this Certificate imparts no obligation on the insurer to notify any party relying on it should the policy later be cancelled or altered for any reason. Full details of the insurance provided (including excesses and sub-limits) are set out in the Policy Schedule and Product Disclosure Statement (PDS) and any Supplementary PDS. This Certificate is issued as a matter of information only and confers no rights upon the certificate holder. This Certificate does not amend, extend or alter the coverage provided by the policy.

Issue Date: 27 June 2025



Certificate Of Insurance

Class of business: Professional Indemnity

Policy number: AU00074075-001

Policyholder: BENTLEYS (SA) PTY LTD

Professional business: As per Wording Amendment Endorsement Clause 6.32, Business & Management Consultant, Taxation

Insurance period: From 4:00 pm on 30/06/2025 to 4:00pm 30/06/2026
Australian local time in the State or Territory where this **policy** was purchased

Indemnity limit: \$10,000,000 any one **claim** and
\$20,000,000 in the aggregate during the **insurance period**

Deductible: \$50,000 inclusive of **defence costs** by the **insured** for each **claim**

Retroactive date: Unlimited excluding any known claims or circumstance

Underwriters/Insurers: Certain Underwriters at Lloyd's led by Liberty Managing Agency Limited, Syndicate 4473 and Allianz Australia Insurance Limited

INTERESTED PARTIES: Nil

UMR/Agreement no.: B1969DS2500001

Signature:

A handwritten signature in black ink, appearing to be "D. Coates", written over a horizontal line.

Damien Coates – Chief Executive Officer, DUAL Asia Pacific
DUAL Australia Pty Ltd is an agent underwriting for and on behalf of Underwriters/Insurers named in the schedule.

DUAL Australia Pty Limited
dualenquiries@dualaustralia.com.au
dualinsurance.com
Part of DUAL International Group

| | | |
|---|--------------------------|---------------------------|
| POLICY/PROCEDURE/TEMPLATE – Work Health and Safety | | Document No: POL-WHS-001 |
| | | Version: 1.0 |
| | | Approval Date: 23/03/2021 |
| | | Approved by: BOM |
| | | Review Date: 23/03/2023 |
| | | Expiry Date: N/A |
| Responsible Section: | People & Culture | |
| Responsible Department: | Corporate Services | |
| Responsible Officer: | People & Culture Manager | |
| Strategic Pillar Alignment: | People & Culture | |

Strategic Pillar Alignment

This policy/procedure has been aligned to our Strategic Pillar of **People & Culture** and will ensure that we connect our employees to the Bentley's culture, values, objectives, and strategy.

PURPOSE

To demonstrate Bentley SA/NT's commitment to providing a safe workplace and ensuring the health and safety of all workers, and to strive for continuous improvement in its health and safety performance.

POLICY / PROCEDURE

Bentleys is committed to:

- Ensuring the highest standards of work health and safety
- Fostering supportive and accountable leadership
- Safe work practice to ensure that all workers, as far as is reasonably practicable, are safe from injury and risk to their health while at work
- Continuous improvement in injury prevention and injury management
- Support the mental health and wellbeing of staff
- Safe plant and safe systems of work are provided and maintained
- Arrangements for the safe use, handling, storage and transport of plant and substances are made and monitored
- Adequate facilities are provided for the welfare of all workers
- All Executives, Managers, Supervisors, and workers are provided with the information, instruction, training and supervision they need to ensure they are safe from injury and risks to health.

Bentleys SA/NT is committed to ensuring that all workers are provided with a working environment which is free from risk to their health, safety and wellbeing.

Management is committed to regular consultation with workers, Health and Safety Representatives (HSR) and the Work, Health and Safety (WHS) Committee to ensure that the policy operates effectively, and that health and safety issues are regularly reviewed.

Bentleys SA/NT, as the Person Conducting a Business or Undertaking (PCBU), has the responsibility, so far as is reasonably practicable, to eliminate risks to the health and safety of its workers, and when elimination is not possible, minimise those risks.

The WHS Committee is assigned ownership to ensure the Policy is maintained and updated. The policy shall be approved and supported by Bentleys SA/NT Board of Management (BOM) and the Chief Operating Officer (COO). The BOM/COO is allocated overall responsibility for the implementation of this Policy.

The responsibility for identifying hazards, assessing risks, and taking action to ensure a safe and healthy workplace is shared by all. Bentleys has in place a range of procedures which are intended to eliminate, reduce or control risks. In addition, managers, supervisors, and workers are supported via a range of safety information aimed at increasing awareness so that everyone is responsible and accountable for safety at work.

Our executives, managers and supervisors all have a very important role in supporting a safety culture through regular communication with staff about work health and safety matters. Our executives and managers are “Officers” under the Act as they make, or participate in making decisions which affect the whole or a substantial part of Bentleys SA/NT business. As these decisions may impact safety outcomes Officers have a duty to be proactive in ensuring compliance with the Work Health Safety Act 2012.

Workers also have obligations under the Act to take reasonable care for their own health and safety and to take reasonable care to ensure that their actions or omissions do not adversely affect the health and safety of others.

DEFINITIONS

N/A

RESPONSIBILITIES

Bentleys SA/NT will take every practicable step to provide and maintain a safe and healthy work environment for all workers, and to this end:

Management will:

- Develop and implement Bentleys SA/NT health and safety programme in consultation with workers, HSR and the WHS Committee
- Observe, implement, and fulfil its responsibilities under the Acts and Regulations which apply to Bentleys SA/NT
- Ensure that the agreed procedures for regular consultation between management and workers are followed
- Make regular assessments of health and safety performance and resources in cooperation with workers
- Ensure that specific procedures consistent with Bentleys SA/NT health and safety objectives are developed and implemented, including procedures for accident investigation, regular inspections of the workplace, assessment of tasks and development of safe work procedures as required
- Provide information, training, and supervision for all workers in the correct use of plant and equipment used through Bentleys SA/NT.

Workers will:

- Take reasonable care for their health and safety and that of others whilst at work
- Comply with reasonable instructions given by Bentleys SA/NT for health and safety at work
- Not wilfully interfere with or misuse items or facilities provided in the interests of health, safety, and welfare of Bentleys workers
- Report potential and actual hazards to their supervisor

Cooperate with policies, procedures, and work practices in relation to health and safety that the workers have been informed of.

REFERENCES

- Work, Health and Safety Act and Regulations 2012
- Return to Work Act 2014
- Return to Work Regulations 2015
- POL-WHS-001 Work Health and Safety
- POL-P&C-002 Flexible Work

Appendix two

Curriculum vitae

Following, please find curriculum vitae for your proposed team of David, Binoj, Abhi and Jackson.





David Papa

Partner, Business Advancement & Assurance Services

David is an active member and thought leader in the ESG, audit, risk and assurance community. He has a deep understanding of business improvement methods and is passionate about seeing businesses advance to achieve their goals.

David works with a diverse range of organisations to support their strategic growth and to foster enterprise sustainability.

With expertise in implementing internal and external audits, David has extensive knowledge of government agencies and councils, aged care providers and SMEs and their governance, risk and assurance needs. David's specialisations include financial and compliance audits, systems reviews, management accounting, fraud investigation, system improvement, financial modelling, governance, risk management and business improvement.

David is one of few certified clean energy auditors in South Australia. With a deep understanding of ESG and carbon accounting matters, he chairs the Bentleys National ESG special interest group across Australia.

David is regularly invited as guest speaker to various state and national industry events and training conferences as a subject matter expert regarding ESG, risk and assurance, and compliance. As an advocate for advancing training and professional development in the risk and internal audit space, David is a regular attendee of the Institute of Internal Auditors, South Pacific & Asia Conference and an active member of the South Australian Local Government Auditors Group and Finance Managers Group (SALGAG & SALGFMG), regularly advising councils to manage their statutory reporting needs.

Services

Risk Management & Assurance

Internal and External Audit

Business Advisory

Financial Modelling

ESG and Carbon Accounting

Industries

Government

Private sector

Not for profit

Health and Aged Care

Education

Qualifications

Bachelor of Commerce
(Accounting)

Chartered Accountant

Certified Internal Auditor

Registered Company Auditor
No 405791

Certified Greenhouse and
Energy Auditor No 0255/2022

Professional Memberships

Chartered Accountants Australia
and New Zealand

Institute of Internal Auditors
(Chair, SA)

Australian Institute of Company
Directors, Graduate (GAICD)



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www.bentleys.com.au

▶ Advisors ▶ Accountants ▶ Auditors



Binoj Liyanage

Manager, Audit & Assurance

Binoj has extensive experience working overseas which has exposed him to a diverse range of industries.

Binoj joined Bentleys in 2023 as an Audit Supervisor in the Audit & Assurance Team. Binoj is originally from Sri Lanka, where he successfully completed his specialised bachelor's degree in accountancy and pursued a Chartered Accountancy program. Before making a transition to Qatar in 2013, Binoj dedicated three years to a prominent Sri Lankan-based auditing firm.

In the Auditing sector of Qatar, Binoj's professional journey spanned over nine years, during which he held the position of an audit supervisor at a reputable Middle East based auditing firm. Prior to joining Bentleys, he briefly contributed his skills and knowledge to the team at William Buck, Perth.

Throughout his 12-year career, Binoj has gained extensive experience in many industries, encompassing enterprises of small, medium, and large scales, including listed entities. Noteworthy among these sectors are production entities, hospitality, health care, construction, agriculture, government organisations, and education, among others.

Services

- External and internal audit
- Compliance audit
- Financial accounting

Industries

- Private & Public sectors
- Education
- Government
- Agriculture
- Health Care
- Hospitality

Qualifications

- Master of Finance (USQ)
- Bachelor of Science (Accounting)

Professional Memberships

- Associate Chartered Accountant (CA Sri Lanka – mutually recognised with CPA Australia)
- ACCA



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Abhipriya Kottarapat

Accountant, Audit & Assurance Services

Abhi uses high level technical accounting skills combined with a people focussed approach to deliver an industry leading experience for clients.

Abhi has quickly gained experience in the provision of audit and assurance services including external and internal audit, compliance audit, trust account audit and financial accounting.

Working across a diverse set of clients including local government entities, not-for-profit entities, charities, sporting groups and manufacturing companies. Abhi fosters a trusting relationship with her clients through taking a client focussed approach and open communication style,

Abhi brings advanced skills in problem solving and technical accounting to each task, delivering exceptional audit results for clients.

Services

External and internal audit

Compliance audit

Trust account audit

Financial accounting

Industries

Private sector

Public sector

Not-for-profit

Local government

Qualifications

Bachelor of Commerce
(Accounting)



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www.bentleys.com.au

▶ Advisors ▶ Accountants ▶ Auditors



Jackson Larkin

Accountant, Audit & Assurance

Jackson's energetic and people-focused approach facilitates an industry leading experience for clients.

Jackson is a motivated accountant with a strong propensity for numbers and a passion for getting clients to where they want to be.

Highly educated with a stellar academic record, Jackson is results-focused and diligent in all he does.

Whilst studying a Bachelor of Commerce (Accounting), double degree and Bachelor of Finance at the University of South Australia, Jackson worked as a AFL/AFLW/SANFL Sports Trainer. This valuable experience has contributed to Jackson's team-focus and sportsmanship - qualities that are appreciated by his clients.

Services

External audits

Compliance audits

Agreed upon procedures

Industries

Private sector

Not for profit

Qualifications (undergraduate)

Bachelor of Commerce (Accounting), University of South Australia

Bachelor of Finance, University of South Australia



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Contact Bentleys.

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