

ITEM NUMBER: 11.1

CONFIDENTIAL REPORT

EXTERNAL AUDIT SERVICES

Pursuant to Section 87(10) of the Local Government Act 1999 the Report attached to this agenda and the accompanying documentation is delivered to the Audit and Risk Committee upon the basis that the Audit and Risk Committee consider the Report and the documents in confidence under Part 3 of the Act, specifically on the basis that Audit and Risk Committee 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* Audit and Risk Committee 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: 358/25 External Audit Services in confidence.
 2. That in accordance with Section 90(3) of the *Local Government Act 1999* Audit and Risk Committee is satisfied that it is necessary that the public be excluded to consider the information contained in Report No: 358/25 External Audit Services 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.
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CONFIDENTIAL

Item No: 11.1

Subject: EXTERNAL AUDIT SERVICES

Summary

The term of Council's external auditor, Dean Newbery, will conclude with the completion of the 2024–25 financial statements. A select tender process has been undertaken to appoint a provider for external audit services for the next five-year period. The outcomes of the tender responses and panel evaluations are now presented for the Audit and Risk Committee's information and endorsement of a new external audit provider.

Recommendation

1. 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.

RETAIN IN CONFIDENCE - Section 91(7) Order

2. That having considered Agenda Item 11.1 External Audit Services Report No 358/25 in confidence under section 90(2) and 90(3)(k) of the *Local Government Act 1999*, the Audit and Risk Committee, 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.

In accordance with item 7.7.4 of the Audit and Risk Committee's Terms of Reference, the Committee is responsible for reviewing and recommending the appointment of an external auditor to Council.

Furthermore, 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

The term of council's current external auditor will conclude upon the finalisation of the 2024-25 financial year audit.

The committee was previously advised in Report 263/25 that an open tender had been posted on the SA Tenders and Contracts website, with a closing date of 29 August 2025, for the purpose of appointing a new auditing firm. The Committee also endorsed the inclusion of Ms Paula Davies, Independent Member of the Audit and Risk Committee, on the tender evaluation panel for this process.

Two firms submitted responses to the tender, namely Bentleys and Malkoun & Associates.

Refer Attachments 1a and 1b

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

The evaluation criteria included:

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

The results were collated and applied to council's standard tender evaluation matrix model as attached.

Refer Attachment 2

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.

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.

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
dpapa@adel.bentleys.com.au | [bentleys.com.au](https://www.bentleys.com.au)

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.



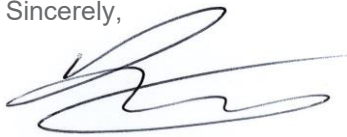
Executive summary

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', written over a dotted line.

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.		
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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

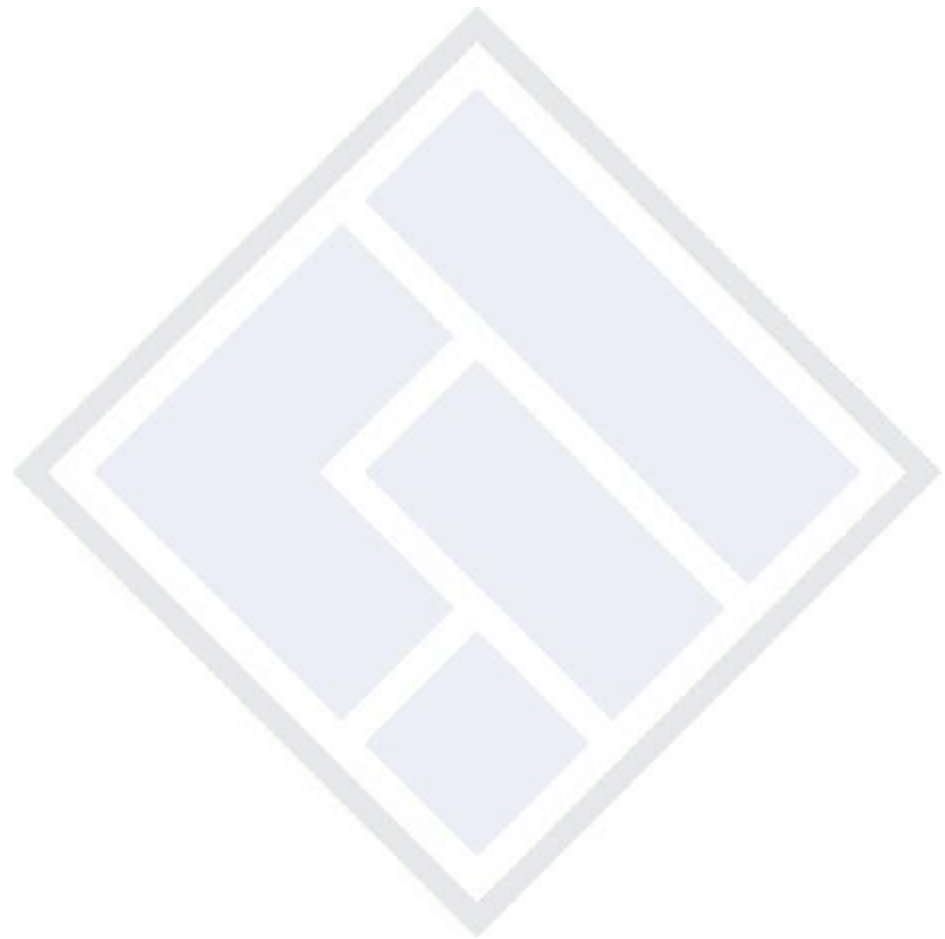
The auditor must document, maintain and comply with procedures dealing with complaints by audit clients. These complaints handling procedures should be consistent with Australian Standard AS 4269:1995, 'Complaints Handling'.

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)



Level 5, 63 Pirie Street Adelaide South Australia 5000
Telephone +61 8 8372 7900 | dpapa@adel.bentleys.com.au
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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Telephone +61 8 8372 7900 | bliyanage@adel.bentleys.com.au
[bentleys.com.au/sa](https://www.bentleys.com.au/sa)



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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29 August 2025

To those charged with Governance
City of Holdfast Bay
Brighton Civic Center
24 Jetty Road Brighton SA

Dear Cadel,

**Re: City of Holdfast Bay
External Audit Services (Tender Number 2025 000175)**

Thank you for the opportunity to tender for the provision of external audit services as outlined above.

We are pleased to offer you the following items in support of the requirements listed out within the 'Request for Tender – External Auditor document':

- Annexure 'A' – ASIC Registration Certificate
- Annexure 'B' – Certificate of Registration SA
- Annexure 'C' – Registered Company Auditor Certificate
- Annexure 'D' – CA Certificate of Membership
- Annexure 'E' – Cyber Certificate of Currency
- Annexure 'F' – Professional Indemnity Certificate of Currency
- Annexure 'G' – Business Insurance – Certificate of Currency
- Annexure 'H' – Malkoun and Associates Pty Ltd Capability Statement

Kind Regards,
Malkoun & Associates Pty Ltd



Jason Malkoun CA ATl
Partner

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



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PART 1 – ABOUT THIS RFT

1. In this Request for Tender (**RFT**), City of Holdfast Bay ABN 62 551 270 492 (the **Principal**) invites persons (**Tenderers**) to submit offers (**Tenders**) to supply the goods and services described in PART 2 of this RFT (**Supplies**) under the form of contract in PART 6 of this RFT (**Contract**).

Timetable

Indicative key dates are below, though the dates may vary as the Principal required

RFT published	5 August 2025
Closing date for submission of Tenders	29 August 2025
Interviews conducted (if necessary)	September 2025
Signing of the Contract	October 2025
Unsuccessful Tenderers advised of the outcome	October 2025
Contract commencement	1 November 2025
Contract Term	5 years
Option to Renew	N/A

PART 2 – ABOUT THE SUPPLIES

2. Council is required under Section 128 of the South Australia Local Government Act 1999 to appoint a suitably qualified person as its auditor. The auditor reports to Council on the General Purpose and Special Purpose Financial Reports prepared annually in accordance with the Act.

The auditor is also required to report to Council on particular matters arising from the audit (Section 129 of the SA Local Government Act 1999). The auditor must specifically identify in the report any irregularity in the Council's accounting practices or the management of the Council's financial affairs identified by the auditor during the course of an audit.

3. For more detail on the scope, see the Contract (as read with the Specifications and any Drawings).
4. The Principal seeks to engage one Contractor for all the Supplies, but may apportion the Supplies between 2 or more Contractors if the Principal thinks that appropriate.

PART 3 – ABOUT THE CONTRACT

5. The form of Contract is set out in PART 6 of this RFT.
6. A Tender is taken to comply with each requirement of the form of Contract (including Specifications) except as may be clearly stated otherwise in the Tender.

PART 4 – CONDITIONS OF TENDERING

7. **The RFT:** This RFT is not an undertaking or contractual offer by the Principal to receive a supply of the Supplies (whether in whole or in part or at all).
8. **These Conditions:** These conditions of tendering bind the Principal and a Tenderer.
9. **Briefing to Tenderers:** If a briefing is indicated on the cover of this RFT, the Principal intends to provide a briefing to potential Tenderers at the time and place indicated.

Attendance at the briefing is desirable, but not compulsory.

The briefing is for any potential Tenderer to bring forward in an informal manner any queries they may have as to the Supplies, the Contract or the Tender Process. A Tenderer cannot however rely upon any information provided by the Principal at the briefing unless and until and to the extent confirmed in writing by the Principal and that writing is given to that Tenderer before the Closing Time.

10. **Enquiries:** Any enquiries regarding the RFT must be in writing and given (by email or letter) only to the Principal's Contact Officer (see the cover of this RFT for details) not less than 2 business days before the Closing Date. The Principal may decline to consider an oral enquiry.

The Principal will consider all written enquiries and whether to issue a written addendum in response.

An explanation or amendment to this RFT is not valid unless in a written addendum issued by the Principal.

11. **Timetable:** Any timetable for the Tender Process in this RFT is indicative only and may change without notice to Tenderers. The Principal is not obliged to comply with that or any other timetable.
12. **Addendum:** At any time not less than 2 business days before the Closing Date, the Principal may amend any aspect of this RFT (including the nature and quantity of the Supplies and / or the Tender Process) by issuing an addendum.

An addendum prevails over this RFT to the extent of any necessary inconsistency. A later addendum prevails over an earlier addendum to the extent of any necessary inconsistency.

Any addendum would be given the same distribution as this RFT.

A Tenderer must in their Tender acknowledge receipt of all addenda as may have been issued, and submit their Tenders in accordance with this RFT as amended by all addenda.

13. **Do not copy this RFT for others:** This RFT must not be copied for use by other persons. The Principal is not responsible for failure to notify any addendum to persons holding unauthorised copies of this RFT.
14. **Qualifications to be a Tenderer:** This is a public request for tender and any Tenderers may submit a Tender, provided that on the Closing Date a Tenderer must:

- 14.1 have available any licence, registration or certification required by law to enter into and perform the Contract, including if mandated by State Government directions staff and contractors must be fully vaccinated against COVID 19 and proof of COVID vaccination may be required to be sighted (noting COVID vaccinations may be mandatory in some Council owned or managed buildings); and
- 14.2 be an individual at least 18 years of age (not under a legal disability) or a body corporate established under Australian law or recognised under Australian law.

A partnership or consortium may be a Tenderer.

- 15. **Due Diligence:** A Tenderer is taken to examine all information and make any inspections relevant to the risks, contingencies and other circumstances having an effect on its Tender or its performance of the Contract and which is obtainable by making reasonable enquiries prior to submission of its Tender. A Tender must not be expressed to be subject to due diligence enquires yet to be made by the Tenderer.
- 16. **Form of a Tender:** A Tender must be in the form of the Tender Form, comply with any directions given in the form, and contain or be accompanied by all the information the form requires. If any information is not provided, the Tender must state reasons why the information is not provided.

The Principal might not consider any information supplied not requested in the Tender Form.

A Tender should be clear and legible, and with the effect of any alterations or erasures also being clear. A price must be expressed in Australian dollars.

A Tender must be signed where indicated. A Tenderer need not initial every page of its Tender.
- 17. **Tenders for the Whole Only:** A Tender must be for the whole and not part only of the Supplies.
- 18. **Conflict of Interest:** A Tenderer must in its Tender disclose any actual or potential conflict of interest regarding the consideration of their Tender or performance of the Contract. The Tender must then set out a strategy to avoid any conflict of interest.

If at any time prior to contract award an actual or potential conflict of interest arises or may arise for a Tenderer, that Tenderer must immediately notify the Principal's Contact Officer in writing.

- 19. **Lodging a Tender:** A Tender must be lodged on the SA Tenders and Contracts website before the Closing Time.
- 20. **Alternative Tenders:** A Tenderer may submit an alternative Tender only if the Tenderer also submits a fully conforming Tender. In submitting an alternative Tender, the Tenderer must clearly mark the submission, "Alternative Tender". If a Tenderer submits more than one Tender, and none is marked "Alternative Tender", the Tender last submitted supersedes an earlier Tender.
- 21. **Intellectual Property of a Tenderer:** The Principal encourages Tenderers to be creative in submitting an alternative Tender that proposes changes to the Supplies / Contract / Specifications / Drawings that offer the Principal better value for money.

If a Tenderer wishes to propose an idea, or the expression of an idea, for which the Tenderer claims any intellectual property rights, then:

- 21.1 the alternative Tender must clearly and specifically identify those ideas;
- 21.2 the Tender must in respect of each idea specify the intellectual property rights claimed (such as copyright / moral rights in text, drawings, specifications);
- 21.3 the Tenderer allows the Principal access to and a right to use the idea and the embodiment of that idea for the purpose of evaluating the Tender, and not for any other purpose;
- 21.4 if the Tenderer is awarded the Contract, the Tenderer will then grant to the Principal at no additional cost a licence to use and enjoy that idea and the embodiment of that idea for the

purpose of constructing / operating / maintaining the specific facility for which they are intended, but not for any other purpose. That licence would continue for the duration of the life of the facility or for the duration of the Tenderer's legal rights in that idea and the embodiment of that idea, whichever ends first. If a licence is granted, without need for consent of the Tenderer, the Principal may assign that licence to a person who comes to own the facility in succession to the Principal;

- 21.5 if the Tenderer is not awarded the Contract, the Principal would not use or communicate that idea or the embodiment of that idea so far as the Tenderer has valid legal claim to the intellectual property rights.

If a Tender does not clearly and specifically assert intellectual property rights in an idea or embodiment of an idea put forward in the Tender, the Principal may make such use of it as the Principal thinks appropriate.

22. **Withdrawal of a Tender:** Before the Closing Time, a Tenderer may withdraw its Tender submitted by giving written notice of the withdrawal to the Principal in the same manner as a Tender would be submitted. A Tender may not be withdrawn after the Closing Time.
23. **Corrections and Additions to a Tender:** To correct or add to a Tender already submitted, that material must be in writing and lodged by the Tenderer with the Principal in a sealed package marked the same as the envelope containing the Tender with the addition of "*Supplementary Information Enclosed*". If correcting or additional information is delivered after the Closing Time, the Principal may choose to admit or exclude it from the evaluation process. The Principal would not admit correcting or additional information to the extent it would in the Principal's opinion improperly modify the Tender.
24. **Opening of Tenders:** Tenders are opened only after the Closing Time.
25. **Closing Time:** Tenders must be lodged before the Closing Time. The Principal may issue an Addendum extending the original Closing Time.
26. **Late Tenders:** The Principal will not consider a Tender submitted after the Closing Time.
27. **Non-conforming Tenders:** A Tender that does not comply with the requirements of these conditions of tendering is non-conforming and might not be considered by the Principal. The Principal may however choose to consider and accept a non-conforming Tender (having regard to the Tender evaluation criteria).
28. **Improper Behaviour:** It is potentially disqualifying behaviour for a Tenderer to, or attempt to, in connection with the Tender Process:
- 28.1 engage in collusive practice, anti-competitive conduct, conduct that is misleading or deceptive or contrary to law;
 - 28.2 obtain improper assistance of a current or former employee of the Principal;
 - 28.3 use information improperly obtained from the Principal;
 - 28.4 violate the Principal's policies regarding the offering of inducements to its elected members or employees; or
 - 28.5 influence the outcome of the evaluation process by lobbying any elected member or employee of the Principal (including the Principal's Contact Officer) or any potential member of the Tender evaluation panel.
29. **Tender Validity Period:** A Tender remains open for acceptance for 90 days from the Closing Date in consideration of the Principal undertaking to consider that Tender, and in consideration of the payment of \$1 by the Principal to the Tenderer, if demanded.

30. **Evaluation Process:** After the Closing Time, the Principal will consider all conforming Tenders (and may also consider any non-conforming Tender).

Tenders considered will be evaluated in a fair, equitable and clear manner using the information in the Tender and any other information available to the Principal.

To consider Tenders, the Principal will form a Tender evaluation panel. The panel will use a weighted point score evaluation system that allows price and non-price criteria to be taken into account in the selection of a preferred Tenderer.

31. **Evaluation Criteria:** Those evaluation criteria are (not necessarily in order of weighting):

- 31.1 Price – the amount of the tendered price and when it is payable. See Tender Form Schedule 1.
- 31.2 Adequate resources. See Tender Form Schedule 2.
- 31.3 Experience. See Tender Form Schedule 2.
- 31.4 Proposed manner of working (Methodology). See Tender Form Schedule 2
- 31.5 Compliance with the requirements of the Contract inc Specifications. See Tender Form Schedule 3.
- 31.6 Other information the Tender Form requires or that is known to the Principal.
- 31.7 Social Sustainability. See Tender Form Schedule 2.
- 31.8 Environmental Responsibility. See Tender Form Schedule 2.
- 31.9 Buy Local. See Tender Form Schedule 2.

The Principal may exclude from consideration a conforming Tender where there is an actual or potential conflict of interest, or where the Principal believes the Tenderer has in relation to the Tender engaged in any disqualifying behaviour. A non-conforming Tender may be excluded from consideration for that reason alone.

32. **Further Information:** After the Closing Time, the Principal may in writing request any Tenderer to, for the sole purpose of clarifying any aspect of their Tender:

- 32.1 attend an interview - with minutes to be available to the interviewee and to other persons having a proper interest therein;
- 32.2 allow the Principal's representatives to inspect a workplace of the Tenderer or of their proposed subcontractor;
- 32.3 give further information in writing; and / or
- 32.4 make a presentation to the Tender evaluation panel for the purpose of speaking to their Tender as to why it offers the Principal value for money.

A request as above is not an opportunity to amend a Tender submitted.

A Tenderer is not obliged to comply with a request as above, but a failure to comply may be taken into consideration in the evaluation of Tenders.

33. **Checking:** The Principal may perform such security, probity and / or financial checks and procedures as the Principal thinks desirable in relation to a Tenderer and its associates (including related entities, consortium members, subcontractors and their respective officers or employees). The Tenderer agrees to provide all reasonable assistance to the Principal in this regard.

34. **Post-evaluation:** After evaluation of Tenders, the Principal may choose to accept a Tender, negotiate with one or more Tenderers or third parties, issue a further request for tender (to selected Tenderers or on an open basis), or abandon the Tender Process.

If the Principal notifies one of the Tenderers as being preferred by the Principal to be awarded the Contract subject to negotiation about any outstanding issues, at any time the Principal may terminate those negotiations if the Principal thinks those negotiations are unlikely to be successful. The Principal might then notify another Tenderer as being preferred to be awarded the Contract, on the same basis as above.

35. **Acceptance of a Tender:** A Tender is not accepted unless and until the Principal gives written notice of acceptance to the successful Tenderer. The Principal may give that notice by delivery, pre-paid post or email to an address and contact person stated in the successful Tenderer's Tender.

If before issue of a notice of acceptance, the Principal issues to a Tenderer a written order for the whole or any of the Supplies, that order is governed by the form of the Contract (so far as can be made applicable) as read with the Tender submitted.

36. **Contract Exists on Unconditional Acceptance:** Unless and to any extent clearly stated otherwise, a Tender is an offer to contract on the basis of the form of the Contract, including any Specifications / Drawings. If a Tenderer tenders on the basis of an amended form of the Contract and / or an amended Specification, the Tender when submitted must detail any proposed amendments.

If the Principal *unconditionally* accepts a Tender, a binding agreement exists between the successful Tenderer and the Principal in the form of the Contract as read with the Tender submitted.

If the Principal *conditionally* accepts a Tender, a binding agreement does not exist unless and until all those conditions are satisfied or waived by the Principal.

After an unconditional acceptance of the Tender or, if a Tender was accepted conditionally, after satisfaction of those conditions, the Principal may require the successful Contractor to within 7 days sign and return an engrossed form of the Contract prepared by the Principal, however a failure to require that document or a failure by either party to sign that document does not prejudice the agreement that comes to exist on unconditional acceptance of the Tender or satisfaction of those conditions as applicable. The Principal may however treat the Contractor's failure to within time sign and return the engrossed form of Contract as a substantial default by the Contractor under the Contract.

37. **Notice to Unsuccessful Tenderers:** After the Tender Process terminates, the Principal would notify each unsuccessful Tenderer that the Principal did not accept its Tender. If so required by the Principal, an unsuccessful Tenderer must return or destroy all copies of this RFT under their control.

38. **Debriefing:** A de-briefing to unsuccessful Tenderers is at the discretion of the Principal.

39. **Discretions of the Principal:** In addition to its other rights stated in this RFT, the Principal:

- 39.1 may suspend, vary or abandon the Tender Process at any time before contract award;
- 39.2 may waive / vary any obligation of all Tenderers under this RFT;
- 39.3 may accept a Tender submitted before the Closing Time but which otherwise does not conform to this RFT (even if the Principal received conforming Tenders);
- 39.4 may allow another party to take over a Tender in substitution for the original Tenderer;
- 39.5 may after the Closing Time allow all Tenderers to change their Tenders;
- 39.6 may accept or reject material submitted by a Tenderer after the Closing Time;
- 39.7 is not obliged to accept the lowest priced Tender, or any Tender;
- 39.8 may after the Closing Time seek clarification or additional information from any Tenderer in relation to any matters pertaining to its Tender and / or the evaluation criteria;
- 39.9 may after the Closing Time negotiate with one or more Tenderers on any matters prior to contract award;

- 39.10 may before or after the Closing Time negotiate with a person not a Tenderer for the award of the Contract;
- 39.11 may terminate any negotiations commenced;
- 39.12 may accept the whole or part of a Tender, unless the Tender states specifically to the contrary;
- 39.13 may contract with deletions or additions to the form of Contract in this RFT.

Subject to law, the Principal has absolute discretion in the exercise or non-exercise of its rights under the Tender Process and is not obliged to give reasons for a decision.

- 40. **Ownership of Tenders:** All documents (as distinct from the information contained in them) submitted in response to the RFT become the property of the Principal on submission.
- 41. **Tender May Not be Assigned:** Except with the Principal's prior consent in writing, a Tenderer may not assign (or declare a trust over) the benefit or obligations of their Tender.
- 42. **Change in a Tenderer's Circumstances:** After submission of its Tender and before contract award, a Tenderer must immediately notify the Principal's Contact Officer in writing if there is a material change to the Tenderer's circumstances that may have an adverse effect upon the Tenderer's ability to perform the Contract or materially alters any information in the Tenderer's Tender.
- 43. **Best and Final Offer:** The Principal intends to select a Contractor primarily on the basis of the Tenders submitted. Accordingly, Tenderers are encouraged to submit their best and unconditional offer in the first instance. However, the Principal reserves the right to negotiate and seek best and final offer.
- 44. **Costs of Tendering:** The Principal is not responsible for any costs or expenses incurred by Tenderers in relation to their Tenders or in taking part in the Tender Process.
- 45. **Liability of the Principal:** Subject to law, the Principal will not be liable to a Tenderer (under statute, common law or equity) as a result of any matter or thing in connection with a Tenderer's participation in the Tender Process, including instances where the Principal suspends, varies or abandons the Tender Process or any negotiations with a Tenderer or where the Principal exercises or fails to exercise any of its other rights in connection with the Tender Process.
- 46. **Probity:** If a Tenderer considers that the Tender Process has failed to accord it fair right to be considered as a successful Tenderer, or that it has been prejudiced by any breach of these conditions or other relevant principle affecting the Tenders or their evaluation, the Tenderer must immediately and in writing notify the alleged failure or breach to the Principal's Contact Officer (or, if the failure concerns the Principal's Contact Officer personally, to the Principal's Chief Executive Officer).

Notification must set out the issues in dispute, the impact upon the Tenderer's interests, any relevant background information and the outcome desired. Delay in notification of probity breach, or notification after the announcement of the successful Tenderer will preclude a Tenderer from relying upon or taking action based upon such breach.

A probity dispute would be resolved according to any dispute resolution provisions in the form of Contract in this RFT so far as can be made applicable.
- 47. **Confidentiality:** Subject to applicable laws (including the *Local Government Act 1999* and the *Freedom of Information Act 1991*), the Principal will keep confidential so far as not in the public domain the contents of each Tender, information about a Tenderer that becomes known as a result of the Tender Process, the pricing of the Contract.

The Tendered should note that a Contract cannot be claimed as Confidential Information under the *Freedom of Information Act 1991* unless the Contract contains a confidentiality clause that was approved before the Contract was entered into.

A Tenderer should obtain, and will be deemed to have obtained, their own advice on the impact of the above legislation on their participation in the Tender Process and the information in a Contract that may be disclosed by the Principal under the *Freedom of Information Act 1991* process.

A Tenderer must keep confidential its Tender pending contract award.

48. **Use and Copying of Tenders:** The whole or any information a Tenderer provides to the Principal for the purpose of the Tender Process may be used and reproduced by the Principal for that purpose.
49. **Acknowledgments:** In submitting a Tender, the Tenderer acknowledges:
- 49.1 this RFT and any other information supplied by or for the Principal is not, and does not purport to be, complete as to all the information that a Tenderer would desire or require to assess the opportunity;
 - 49.2 it has not relied on any express / implied statement or representation (oral, written or by conduct) made by or on behalf of the Principal, its officers, employees, agents or advisers other than any statement or representation clearly expressed in this RFT;
 - 49.3 neither the Principal, nor its officers, employees, agents and advisers: (i) is responsible for the accuracy or completeness of the information in this RFT or given in any briefing to Tenderers or site inspection and each of them disclaim all liability (including in negligence) that may arise from the provision or use of the information, including as a result of errors or omissions in the information; (ii) make any warranty or representation that any estimate or forecast will be achieved or that any statement as to future matters will prove correct; (iii) represent they apply any expertise; (iv) accept any liability for any loss or damage suffered by any person as a result of that person, or any other person, placing any reliance on the information in this RFT or given in any briefing or site inspection to Tenderers; or (v) assume any duty of disclosure or fiduciary duty to any interested party.
50. **Warranties:** In submitting a Tender, the Tenderer warrants and represents it:
- 50.1 has reasonable grounds to believe, and does believe, the Tenderer will be able to pay its debts as and when they become due and payable;
 - 50.2 holds in good standing any licence, registration or certification required by law to enter into and perform the Contract;
 - 50.3 has available adequate resources (including financial, technological, physical and human resources) and experience to perform the Contract;
 - 50.4 has examined all information and made all inspections relevant to the risks, contingencies and other circumstances having an effect on its Tender or its performance of the Contract and which is obtainable by making reasonable enquiries;
 - 50.5 has independently satisfied itself as to the accuracy of the information in this RFT, and conducted its own enquiries, investigations, analysis and appraisal of, and sought appropriate professional advice about the Tender Process and that information, including the Supplies and any assumptions, uncertainties and contingencies which may affect performance of the Contract;
 - 50.6 has included in their stated price/s all costs and expenses (except GST) of complying with these conditions, the Tender Process and the due and proper performance by the Tenderer of any contract as may be awarded to the Tenderer as a result;
 - 50.7 is not participating in any anti-competitive, collusive, misleading or deceptive conduct in preparing or submitting their Tender;

- 50.8 does not know the price or other terms of a Tender of any other likely Tenderer;
- 50.9 will not prior to contract award disclose the Tenderer's price or other terms of its Tender to any other likely Tenderer;
- 50.10 being considered for or awarded a contract as a result of this RFT would not cause a conflict of interest for an elected member or an employee of the Principal as would make operable s. 73 or s. 120 of the *Local Government Act 1999*.

51. **Glossary:** For these purposes: **Closing Date** means the day on which the Closing Time occurs; **Closing Time** means the time and date so described on the cover of this RFT, subject to change as this RFT allows; **Contract** means the form of agreement in PART 6 of this RFT; **Contractor** means the party to the Contract other than the Principal and who supplies the Supplies; **Drawings** mean any drawings for the Supplies in or incorporated by reference into this RFT or the Contract; **Principal** means City of Holdfast Bay ABN 62 551 270 492; **RFT** means this request for tender, including any documents incorporated by reference herein and any amendments to any of them; **Specifications** mean any specifications for the Supplies in or incorporated by reference into this RFT or the Contract; **Supplies** mean goods and / or services (as applicable) of the kind, quantity and within the time stated in PART 2 of this RFT; **Tender** means an offer by a Tenderer to enter into the Contract under this RFT and, where the context permits, includes any documents duly completed by or on behalf of the Tenderer and received by the Principal in accordance with the Tender Process; **Tenderer** means a person who submits or proposes to submit a Tender. If persons more than one submit the same Tender, it means each of them jointly and severally; **Tender Form** means the form in PART 5 of this RFT; **Tender Process** means the process undertaken by the Principal under this RFT to select a Contractor and includes the evaluation and contract negotiation stages up to contract execution.

Subject to the above, expressions defined in the Contract have the same meaning in this RFT.

52. **Governing law:** The laws in South Australia govern these conditions and the Tender Process. A Tenderer must comply with all relevant laws in preparing and submitting its Tender and taking part in the Tender Process.

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): Jason Malkoun of Malkoun & Associates Pty Ltd

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

Australian Business Number (A.B.N.): 79 132 558 224

Business Address: 3 Rider Blvd Rhodes NSW 2138

Contact Address (if different from above):

Contact Person: ~~Mr/Mrs/Ms~~ Jason Malkoun

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

Telephone Number: +61 2 8626 7562

Email Address: Jason@malkounassociates.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 29 day of August 2025

Signature:

Print name of person signing: Jason Malkoun

Title of person signing: Partner

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

2025 000175 Request for Tender

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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: \$ 40,000

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

Item	Proposed Timing	Cost (Excl. GST)
Review of predecessor auditor working papers, all documentation inherent to opening balances.	3 rd November	\$5,000
Planning and documenting	3 rd – 15 th November	\$5,000
Internal controls testing	3 rd – 15 th November	\$10,000
Substantive audit procedures	17 th November – 5 th December	\$20,000
Reporting	8 th - 12 th December 2025	Nil
Discount Given		(\$5,000)
TOTAL		\$35,000

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	Pricing is calculated based on hours for each phase of the audit and are multiplied by our firm's charge rate. Hours are assessed based on our experience of conducting similar audits including provisioned hours to get familiar with the company's systems, internal controls, and specific risks. This often means more hours and effort in the first year, with efficiency picking up in the following years.
2	Pricing also includes a small fee for reviewing communication with the predecessor auditor and reviewing their working files.
3	Pricing includes a discount. This discount represents our investment in the client and in the time required by us to review and understand the prior auditor's opinion along with their approach.

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	GST
2	Out of pocket expenses – These refer to additional costs incurred during the course of the audit that are not specifically listed above. They may include <u>extended</u> site visits resulting from follow-up work on audit findings, or time spent providing additional services or reports beyond the original scope.
3	Any additional audit work required outside the scope of this tender.

4	Disbursements
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Provisional Sums

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

No.	Item
1	
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*
	Partner – Jason Malkoun	Hourly	\$360
	Associate Audit Director	Hourly	\$280
* 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	12
Years the Tenderer has owned that above business	17
Years the Tenderer's most senior executive officer has held that position	17

<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. Due to confidentiality, these will be withheld unless a deed of confidentiality can be executed. We table the below data in any event.</p> <p>If no, the annual turnover in the Tenderer's business:</p> <p>In the 2nd to last financial year was \$3,410,758 and in the last financial year was \$3,643,653</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?	<input type="checkbox"/>	<input checked="" 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 type="checkbox"/>	<input checked="" 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? N/A	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Tenderer requires subcontractors to hold at least the same kinds and levels of insurance cover as above? N/A	<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:		
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"/>
Do you provide or support social enterprise and/or contribute substantially to social justice, access and inclusion and equal employment opportunities? If yes - please detail any socially responsible initiatives being undertaken: We support and sponsor grass roots football and soccer, partnered as a major sponsor of the Parramatta Eels and corporate partner of the Western Sydney Wanderers. All partnerships are deeply imbedded to social enterprise and support for Aboriginal people. An affiliate partner was the Northern Territory Government and local Darwin initiative of which, we have been proud supporters and advocates.	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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 checked="" type="checkbox"/>	<input 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	<input type="checkbox"/>	<input checked="" type="checkbox"/>

(civil or criminal) under the <i>Environment Protection Act 1993</i> or regulations under that Act (or equivalent statute outside South Australia)?		
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? 100% is recycled and our firm prides itself on being a paperless office. - what is the weight of recycled content (in Kg)?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Please detail any environmentally sustainable initiatives being undertaken by the tenderer: <i>Environmentally responsible e.g. contribute to conserving natural resources, encourage waste minimisation and recycling, use of long-life products, reduced transport needs?</i>		

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? - We are based in Rhodes/Sydney – NSW.	<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? - We are planning to offer an internship for the duration of the audit to an accounting student in their final year at a university in Adelaide/ South Australia. Depending on performance, this internship can extend beyond the duration of the financial statements audit. We are experienced working remotely with audit professionals. Our aim is to be present for the duration of the audit within SA and will contribute back to the state during our tenure. During our time there, we will be endeavouring to locate office space to establish a permanent physical presence within the state of SA. Our hope is that we can continue to grow our business within the State of SA.		

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

Description	Supplier	Location
Accommodation for weekly visits by the audit director.	Various Hotels	Adelaide / South Australia
Local restaurants during our in person visits.	Various Local Restaurants	Adelaide / South Australia

Real Estate Agents – to establish physical presence within the Adelaide CBD	TBC	Adelaide CBD
Lawyers – review and assist with contracts associated with property lease / acquisition.	TBC	Adelaide CBE

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
Jason Malkoun – Partner	<p>Founding Partner of Malkoun Associates, with over 20 years of experience in external audit, accounting, advisory services and taxation. Auditing extends to a variety of clients 'types' including construction, aged care, utilities, industry associations, charities and not for profit organisations.</p> <p>Qualifications and Credentials: Chartered Accountant, Registered Company Auditor, Registered Tax Agent, Members of the Tax Institute of Australia, Fellow Member of the Institute of Finance Professionals in Australia, Member of National Tax and Accountants Association Inc</p>
Saed Abu-Ghazaleh - Associate Audit Director	<p>External audit professional with over 10 years of audit experience predominantly in big four accounting firms, client's portfolio included ASX 500 listed clients, mutual banks, credit unions and large not-for profit organisations.</p> <p>Qualifications: CPA Australia, U.S.CPA, Masters in Business Administration - Professional Accounting from UTS Sydney.</p>

Number of the Tenderer's other staff able to be deployed: 2 audit associates.

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)? N/A	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<p>If yes to any of the above, provide details and complete the following table(s).</p> <p>No subcontractors are being used to conduct any services as part of this tender.</p>		

Section 2.10 – Subcontractors

Complete the Table below for any proposed subcontract work:

Subcontractor	Work to be subcontracted
Name: Address:	No subcontractors are being used to conduct any services as part of this tender.
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: AWJ Civil Pty Ltd Customer's address: 25 McKay Cl, Wetherill Park NSW 2164 Contact name: Michael Awadalla – General Manager - Finance Phone no.: 0403 453 071 Email: mawadalla@awj.com.au
Customer's name: Association of Wall and Ceiling Industries Australia Customer's address: Unit 25/134 Springvale Rd, Springvale VIC 3171 Contact name: Kim Prout Phone no.: 0407 988 465 Email: admin@awci.org.au
Customer's name: Fresh Produce Safety Centre Australia & New Zealand Customer's address: 401/1 Central Ave, Eveleigh NSW 2015 Contact name: Suzi Culic Phone no.: 0425 761 733 Email: accounts@fpssc-anz.com

Section 2.12 – Contract disputes	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		

<u>Section 2.14 – Method of working</u>	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"/>
If yes to any of the above, provide details. If the Tenderer's quality system is certified by an independent 3 rd party, provide a copy of the certification. Please Provide details on your methodology, including the following:		

<ul style="list-style-type: none"> Proposed manner of working: <ul style="list-style-type: none"> Conduct initial planning meeting with management to understand important items of focus, including, but not limited to, obtaining an understanding of management preferences, management's 'way of working' and outline the natural audit process. Thereafter, we can dissect areas where added attention may be needed on the governance and control environment. Prepare internal planning memorandum and extend planning phase to financial accounting and reporting areas that require professional scepticism to be applied and evaluate material areas of concern from an audit perspective Work closely with those charged with governance to ensure availability as walkthrough procedures are conducted. This allows the facilitation of 'who, what, when, how'. Perform substantive testing and document control deficiencies and areas for improvement (where applicable) Provide weekly status updates to ensure transparency and seamless project management. Prepare and present findings (audit management letter) prior to the drafting of audit report. First, this presentation is to senior management and thereafter to the Council's Audit Committee. Review and finalise audit file and report for circulation to those charged with governance.
<ul style="list-style-type: none"> Available adequate resources (including financial, technological, physical and human resources): <ul style="list-style-type: none"> We use a state of the art audit software (Caseware Agile Audit) which ensures a high quality audit is delivered. The system is designed to offer a hub where management can easily and securely upload required documents without the need of paper being printed. Our firm is in rapidly growing we have high quality qualified accounting professionals to ensure the audit is delivered to the highest standards and without interruption. Each of our clients are very important to us and understand that without clients, we do not have a business. Therefore, we ensure we provide all the required resources in terms of time, personnell and technology to ensure we are approachable and audits are as seamless as possible.
<ul style="list-style-type: none"> Experience to perform the Contract: <ul style="list-style-type: none"> Our team is experienced in delivering external audits, having audited ASX 500 listed clients, our team is experienced in meeting complex regulatory frameworks, including ASIC and APRA. Our firm conducts both in house and external audit training to ensure staying up to date with the regulatory landscape and the latest auditing and accounting standards. We regularly invest in our infrastructure to ensure we are meeting complex changing environments.
<ul style="list-style-type: none"> Proposed Timeframes <ul style="list-style-type: none"> Planning meeting and review of predecessor auditor working papers – 3rd of November-15th November 2025. Planning and Internal Controls testing: 3rd of November - 15th November 2025. Substantive audit procedures: 17th if November - 5th of December 2025. Soft clearance and draft audit reports: 5th of December 2025. Submission of signed deliverables including the two audit opinions: 12th of December 2025.

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

**ASIC**

Australian Securities & Investments Commission

Forms Manager

Registered Agents

Company: MALKOUN & ASSOCIATES PTY LIMITED ACN 132 558 224**Company details**

Date company registered 04-08-2008
 Company next review date 04-08-2026
 Company type Australian Proprietary Company
 Company status Registered
 Home unit company No
 Superannuation trustee company No
 Non profit company No

Registered office

MALKOUN & ASSOCIATES PTY LIMITED, SUITE 602 LEVEL 6 , 3 RIDER BOULEVARD , RHODES NSW 2138

Principal place of business

SUITE 602 LEVEL 6 , 3 RIDER BOULEVARD , RHODES NSW 2138

Officeholders

MALKOUN, JASON

Born 21-03-1985 at GREENACRE NSW

18 ELLIS STREET , MERRYLANDS NSW 2160

Office(s) held: Director, appointed 04-08-2008
 Secretary, appointed 04-08-2008

Company share structure

Share class	Share description	Number issued	Total amount paid	Total amount unpaid
"A"	"A" SHARE	120	120.00	0.00
A1	A1	120	120.00	0.00
E	CLASS E	1	1.00	0.00
E1	E1	1	1.00	0.00
ORD	ORD SHARE	240	240.00	0.00

Members

JSJC INVESTMENTS NO 2 PTY LTD ACN SUITE 602 LEVEL 6 , 3 RIDER BOULEVARD , RHODES NSW 625 888 593 2138

Share class	Total number held	Fully paid	Beneficially held
"A"	120	Yes	No
E	1	Yes	No
ORD	120	Yes	No

SCOTTSDALE INVESTMENTS PTY LTD ACN 642 942 658 40 SCOTTSDALE CIRCUIT , WEST HOXTON NSW 2171

Share class	Total number held	Fully paid	Beneficially held
A1	120	Yes	No
E1	1	Yes	No
ORD	120	Yes	No

Document history

These are the documents most recently received by ASIC from this organisation.

Received	Number	Form	Description	Status
21-06-2024	6EDAD9339 484	CHANGE TO COMPANY DETAILS		Processed and imaged
13-03-2024	6EAAP5560 484	CHANGE TO COMPANY DETAILS		Processed and imaged
06-11-2023	6EQZ93349 484	CHANGE TO COMPANY DETAILS		Processed and imaged

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Copyright 2003 Australian Securities & Investments Commission.

Certificate of registration

Return to Work Act 2014

Employer number 34739710
Employer name MALKOUN & ASSOCIATES PTY LIMITED
Trading name m+a Accounting & Consultancy

Date of issue: 29 August 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).

MALKOUN & ASSOCIATES PTY LIMITED is registered from 01/07/2025.

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 MALKOUN & ASSOCIATES PTY LIMITED 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: 453721

This is to certify that

JASON MALKOUN

was on the 14th day of April 2014 registered as an auditor under subsection 1280(2) of the Corporations Act 2001 subject to the conditions contained in the attached schedule.

Dated the 14th day of April 2014.

Issued by the Australian Securities and Investments Commission



Greg Medcraft
Chairman

INCORPORATED BY
ROYAL CHARTER
19TH JUNE 1928



ARMS ASSIGNED BY
THE EARL MARSHAL OF ENGLAND
26TH OCTOBER, 1929

The Institute of Chartered Accountants in Australia

CERTIFICATE OF MEMBERSHIP

No. 341373

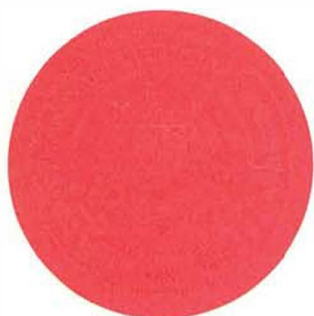
This is to Certify that

Jason Malkoun

*was duly admitted to membership in the Institute
on the 19th July 2010
and is entitled to use the initials*

CA

*Given under the Common Seal of
The Institute of Chartered Accountants in Australia.*



President

Chief Executive Officer



Certificate of Currency

This Certificate:

- is issued as a matter of information only and confers no rights upon the holder;
- does not amend, extend or alter the coverage afforded by the policy listed;
- is only a summary of the cover provided. For full particulars, reference must be made to the current policy wording;
- is current only at the date of issue, and the limits of liability set out may have been reduced by payment of claims.

Policyholder Name:	MALKOUN & ASSOCIATES PTY LIMITED
Policyholder's Main Address:	Suite 602 Level 6,, 3 Rider Boulevard Rhodes NSW 2138
Producer:	Community Broker Network
Policy Number:	9011165PIN
Policy Period:	05/08/2025 to 05/08/2026 4:00 P.M. at the policyholder's main address
Professional Services:	As per wording
Wording:	AIG CyberEdge Wording

	Cyber Edge
Limit of Liability (Any one Claim)	\$ 1,000,000
Limit of Liability (Aggregate)	\$ 1,000,000
Retention (Each and Every Claim)	\$ 2,500

Optional Extensions

Media Content	Included
Cyber Extortion	Included
Network Interruption	Included

Retroactive Date	Unlimited
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Insurer	AIG Australia Limited
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Please note, this certificate is issued for your information and is a summary only of the cover provided by the insurance policy listed above.

The insurance provided by the policy described in this certificate is subject to all of the terms, conditions and exclusions of such policy.

Signed for and on behalf of the insurer





Certificate of Currency

Date of Issue: 7 November 2024

Aon Reference: MEL 139CV

Version: B191364/010

Contact: Lisa Carbone

Mr Jason Malkoun
Malkoun & Associates Pty Ltd
Suite 602 Level 6, 3 Rider Blvd
RHODES NSW 2138
AUSTRALIA

t: 1800 805 191
e: lisa.carbone@aon.com

We hereby certify that the under mentioned insurance policy is current as at the date of this certificate, please refer to the important notices below.

Policy Type	Chartered Accountants Professional Indemnity	
Insured	Malkoun & Associates Pty Ltd Jason Malkoun, James Tanios	
Business Description	Accounting/Bookkeeping	40.00 %
	Auditing	2.00 %
	Business Valuations	3.00 %
	Management Consulting	10.00 %
	Corporate Advisory Services	5.00 %
	Taxation/GST BAS	40.00 %
Insurer	Insurance Australia Limited T/As CGU Prof Risks	
Policy Number(s)	82MIS1888232	
Period of Insurance	From:	4.00 pm 31/10/2024 Local Standard Time
	To:	4.00 pm 31/10/2025 Local Standard Time
Limit of Indemnity	\$ 2,000,000 any one claim and unlimited in the aggregate	
Excess	\$ 5,000 each and every Claim Excluding Defense Costs	
Fidelity Excess	\$ 5,000 each and every Fidelity Loss	
Retroactive Date	Unlimited, excluding known claims and circumstances	
Jurisdictional Limits	Worldwide excluding USA and Canada	

Further Information

Should you have any queries, please contact us on the details set out at the top of the page.

Important notes

- Aon does not guarantee that the insurance outlined in this Certificate will continue to remain in force for the period referred to as the Policy may be cancelled or altered by either party to the contract, at any time, in accordance with the terms of the Policy and the Insurance Contracts Act 1984 (Cth).
- Aon accepts no responsibility or liability to advise any party who may be relying on this Certificate of such alteration to or cancellation of the Policy.
- Subject to full payment of premium
- This certificate does not:
 - represent an insurance contract or confer rights to the recipient;
 - amend, extend or alter the Policy; or
 - contain the full policy terms and conditions

Policy Number: SPI022518765

Certificate Date 30 July, 2025

Insurer

AAI Limited ABN 48 005 297 807 trading as Vero Insurance

Important Information

The policy referred to is current as at the date of issue of this certificate and whilst an expiry date has been indicated it should be noted that the policy may be cancelled in the future. Accordingly, reliance should not be placed on the expiry date

Period of Cover 5/08/2025 to 5/08/2026 at 4pm

Insured

Insured Name Malkoun & Associates Pty Ltd
Trading Name Malkoun & Associates
ABN 79 132 558 224
Address Suite 602 Level 6, 3 Rider Boulevard
Rhodes, NSW, 2138

Policy Wording

Vero SCTP PDS Policy Wording V0007 V1 05/12/24 A

Situation Details

Situation: Suite 602 Level 6, 3 Rider Boulevard Rhodes NSW 2138 (Principal)

Business Details

Accountant

Interested Parties

No Interested Parties noted

Business Property

Sum Insured

Building(s) Replacement Value	\$ Not Insured
Contents Replacement Value	\$ 184,389
Stock	\$ Included in Contents
Total Sum Insured	\$ 184,389
Extra Cost of Reinstatement	\$ As per policy wording

Additional Benefits

Removal of Debris	\$ 100,000
Rewriting of Records	\$ 100,000
Playing Surfaces	\$ 50,000

Optional Extension

Strata title mortgagee(s) interest cover only	Not Insured
Flood	No

Business Interruption

Sum Insured

Cover Selected	Insurable Gross Profit
Indemnity Period (months)	6
Gross Profit	\$ 3,600,000 (Total Amount Payable \$ 1,800,000)
Additional Increase in Cost of Working	\$ 100,000
Accounts Receivable	\$ 7,500
Claims Preparation Costs	\$ 50,000

Business Insurance

Certificate of Currency



Policy Number: SPI022518765

Loss of Rent Receivable	\$ Not Insured
Total Sum Insured	\$ 1,957,500

Additional Benefit

Documents	\$ 360,000
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Optional Benefit

Goodwill	\$ Not Insured
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Theft

Sum Insured

Contents - including stock	\$ 40,000
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Specified items

None

Additional Benefits

Damage to Rented Premises	\$ As per policy wording
Theft Without Forcible and Violent Entry	\$ 20,000

Optional Benefit

Theft of property insured in the open air	\$ 5,000
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Public and Products Liability

Limit of Liability

Limit of Liability - Public & Products Liability	\$ 20,000,000
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Additional Benefit

Property in Physical & Legal Control - Limit	\$ 250,000
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Glass

Cover

External Glass	Yes
Internal Glass	Yes
Specified glass items	None
Signs	\$ 10,000

Management Liability

Sum Insured

Management Liability	\$ 500,000
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Cover Options

Employee Dishonesty	\$ Not Insured
---------------------	----------------

m+a
ACCOUNTING &
CONSULTANCY



OUR CLIENTS + OUR PEOPLE ARE OUR BUSINESS

Everything we do is focused on keeping
our clients and our people happy

OUR VALUES

Our firm is founded on exceptional client service, dependable people, and progressive development and growth. The 'Malkoun & Associates' culture and values are at the core of the business and all services are conducted in keeping with this culture.

Our firm will maintain the highest level of ethics and professional behaviour and we will display consistent, honest and open communication with clients at all times.

HISTORY + OVERVIEW

From humble beginnings, the Malkoun & Associates brand was established in 2008. Over the years, the demand for the nature of our services has seen us grow to levels which have exceeded expectations.

We pride ourselves on offering unique service lines coupled with exceptional client service and value for money.

Our focus is on our clients and ensuring that their needs are always serviced. Our approach is to 'keep it simple' and we strive to work 'with' our clients rather than work 'for' them by understanding their business needs and providing a range of value added services to improve business processes, internal controls and overall profitability.

GOVERNANCE + QUALITY CONTROL

Quality control is always our priority. Professional and Australian Standards and Ethical Regulations are adhered to at all times.

Quality control is achieved by utilising the most advanced software which is regularly updated to include amendments to reflect current legislation and standards.

Training is an essential part of the governance and quality control policy of our firm. We always keep up to date with new and amended standards and ensure we are on top of all industry developments affecting the profession.

“OUR CLIENTS +
OUR PEOPLE
ARE OUR
BUSINESS.
EVERYTHING WE
DO IS FOCUSED
ON KEEPING
OUR CLIENTS +
OUR PEOPLE
HAPPY.”

If we strive to always achieve this, our firm will be a resounding success. We don't work for our clients, but work with them in achieving their goals.

BUSINESS STRUCTURING

Malkoun & Associates can assist in evaluating and establishing the most appropriate legal structure for your business affairs.

Our extensive years of experience spans across a broad range of client industries which enables us to assist in the review and implementation of differing types of structures from basic start-up sole traders to more complex large reporting entities.

We ensure that your structure will take you to the next level and will adequately facilitate your needs at every phase of your business life cycle. Common structures we regularly establish include:

- Sole traders and partnerships
- Companies
- Family / Discretionary trusts
- Unit trusts
- Self-Managed Superannuation Funds

TAX CONSULTING

Malkoun & Associates offers a range of tax consulting services. We specialise in risk mitigation and tax minimisation and offer you a transparent service to ensure that our strategies are aligned with your goals and objectives.

Our tax consulting engagements cover the following areas:

- Corporate tax advisory
- Employment taxes
- Indirect tax services
- International tax
- Transfer pricing services
- Fuel tax credit services
- R&D advisory

SERVICES

SERVICES

AUDIT + ADVISORY

services. We specialise in:

- Markoun & Associates offer audit and advisory services
 - External audits (Statutory and Non-Statutory audits, Fraud audits, Business systems audits)
- Internal audits
- Due diligence reviews
- Agreed-upon audit procedures
- Review of accounting systems
- Operational reviews
- Internal control reviews

We base our audit approach on open and ongoing communication with our clients. We provide a detailed and thorough insight following our investigations which can uncover invaluable information to help solve certain inefficiencies or general concerns within your business.

We have a wealth of experience and knowledge and we regularly invest in infrastructure and external programs to ensure that we are always one step ahead of our competitors and are kept up to date with the ever changing reporting environment.

SELF-MANAGED SUPERANNUATION FUNDS

We understand that the future of tomorrow begins with a single step taken today.

Superannuation is a complex environment which is constantly changing. That is why we provide a 'one stop shop' approach to all things super.

We offer you the following services to ensure that all laws, regulations and requirements are met and that your 'nest egg' is protected:

- SMSF establishment and administration
- Compilation of financial statements and annual returns
- Annual SMSF audits
- SMSF tax advisory services
- Structuring your super to enable you to fund investments

SERVICES

RESIDENT DIRECTOR SERVICES

When you're setting up a new business or a subsidiary in Australia, Government regulations require you to appoint a resident director. If you're a private company, you'll need at least one director residing in Australia and if you're a public company, you'll need at least three. This can be challenging when you're a foreign investor with few local business contacts.

At Malkoun & Associates, we can act as a resident director for numerous Australian subsidiaries with head offices owned worldwide. Additionally, we can help by:

- Setting up your company and banking needs
- Setting up your accounting systems and processes
- Managing your annual compliance obligations with both the Australian Taxation Office and the Australian Securities and Investments Commission
- Provide virtual CFO services including day-to-day management of business affairs and preparation of periodic management report packs
- Providing ongoing support and business advice to head office

BUSINESS VALUATIONS

We offer a wide range of valuation services for various entities including companies and trusts. Common valuations we specialise in are for:

- Business asset sales and/or purchases
- Mergers and acquisitions
- Family law matters
- Estate and succession planning
- Corporate restructures for both SME's and large corporations
- Due diligence for potential takeovers

Our valuations are prepared in conjunction with all relevant accounting and auditing standards, including APES 225.

BUSINESS SERVICES + CORPORATE TAX

We invest considerable time and energy in keeping up to date with Australia's constantly changing tax agenda.

We are proactive in our approach and we will reach out to you with likely tax developments and the possible impacts that they may have on your business.

We provide all compliance related services including preparation of:

- Special purpose and general purpose financial statements
- Income tax returns
- Business and instalment activity statements
- Fringe benefits tax returns
- Industry specific annual reports

We also provide corporate tax services which include, but are not limited to:

- Tax consolidations and restructures
- Income tax planning and consulting
- Tax audit and risk management
- Charity and Not-For-Profit compliance and advisory
- Acquisitions and due diligence reviews
- Succession planning
- Employment tax advice

SERVICES

OUTSOURCED CFO SERVICES

Malkoun & Associates understand that more often than not, clients work 'in their business' and not 'on their business'. This can be detrimental and can often lead to business failure. Without the right advice and proper resources, businesses can get left behind to the extent that it becomes too late to recover.

We offer clients a virtual CFO service which provides a presence within their organisation that can assist with managing day-to-day operations, oversee business performance on a detailed level and report back to management on any risks, inefficiencies, weaknesses and opportunities that present themselves.

Clients can tap into our knowledge bank and let us guide them through each phase of their business cycle. Our CFO services cover:

- Business structuring
- Asset management
- Management of the accounting and finance role for local and parent companies
- Board meeting preparation and attendance
- Management accounting and reporting
- Employee payroll and remuneration packaging
- Industry benchmarking and KPI analysis
- Working capital and cash flow management
- Development of firm policies and procedures
- Profitability and financial analysis
- Business feasibility studies
- Corporate secretarial services
- Operational and IT audits

WEALTH MANAGEMENT

Protecting your wealth is paramount. We specialise in and are affiliated with the right advisors to assist with:

- Asset protection
- Estate planning
- Financial advice and consultancy
- Insurance
- Loans and leasing
- Portfolio advice and management
- Retirement, superannuation and pension planning
- Wealth accumulation

m+a

p: 02 8626 7562

e: jason@malkounassociates.com.au

e: james@malkounassociates.com.au

PO Box 3159, Rhodes NSW 2138

Suite 602, Level 6, 3 Rider Blvd, Rhodes NSW 2138

malkounassociates.com.au



Attachment 2

City of Holdfast Bay

Tender Evaluation Matrix

Contract Name: External Audit Services 2025 000175
 Date completed: 23/09/2025

Mandatory Criteria	Satisfactory Yes / No
Legal entity with registered ABN	Yes
Insurance cover in accordance with the contract (if not held tender must be able to effect insurance for the type and amount required)	Yes
Work, Health and Safety compliant and no concerns identified	Yes

(the criteria are scored out of 10. The weighted score is the weight (%) multiplied by the allocated score (out of 10).

Evaluation Criteria	Score Weighting	Full Score		Bentleys		M&A	
		Score	Weighted Score	Consensus Score	Weighted Score	Consensus Score	Weighted Score
Adequate Resources	20%	10	25	9	22.5	5	12.5
Experience	20%	10	15	10	15	4	6
Proposed Manner of Working (Methodology)	15%	10	15	9	13.5	6	9
Compliance with requirements of Contract inc Specifications	5%	10	15	9	13.5	7	10.5
Other information supplied or known to CHB	10%	10	0	8	0	4	0
Social Responsibility (Mandatory)	10%	10	10	7	7	7	7
Environmental Responsibility (Mandatory)	10%	10	10	6	6	5	5
NB - need at least 5 out of 10 to be preferred							
Buy Local (Mandatory)							
City of Holdfast Bay 10/10							
Local Region 8/10							
Adelaide 6/10							
South Australia 4/10							
Australia 2/10	10%	10	10	6	6	2	2
TOTAL	100%	50	100	64	83.5	40	52
Proof of Vaccination (if required in Council owned premises)				N/A		N/A	

Value for Money Assessment

(the lowest number = the preferred supplier)

Tendere d Price	Value for Money	Tendered Price	Value for Money	Tendered Price	Value for Money
\$	\$ divided by score	222,100	2659.8802	195,000	3750
RANK:		1		2	