

REPORT TO THE COMMITTEE OF ISLAMIC SOCIETY OF VICTORIA*Report of Factual Findings*

We have performed the procedures agreed with you to report factual findings for the purpose of assisting you in meeting your requirements with respect to the Infrastructure Fund for the period 31 March 2020 to 31 December 2020.

The procedures performed are detailed in the terms of the engagement dated 9 July 2021 and described below.

Management and the Committee are responsible for the adequacy or otherwise of the procedures agreed to be performed by us and are responsible for determining whether the factual findings provided by us, in combination with any other information obtained, provide a reasonable basis for any conclusions which you or other intended users wish to draw on the subject matter.

Assurance Practitioner's Responsibility

Our responsibility is to report factual findings obtained from conducting the procedures agreed. We conducted the engagement in accordance with Standard on Related Services ASRS 4400 Agreed-Upon Procedures Engagements to Report Factual Findings. We have complied with ethical requirements equivalent to those applicable to Other Assurance Engagements. Because the agreed-upon procedures do not constitute either a reasonable or limited assurance engagement in accordance with AUASB standards, we do not express any conclusion and provide no assurance. Had we performed additional procedures or had we performed an audit or a review in accordance with AUASB standards, other matters might have come to our attention that would have been reported to you.

Factual Findings

The procedures were performed solely to assist you in meeting your requirements with respect to the Infrastructure Fund for the period 31 March 2020 to 31 December 2020. The procedures performed and the factual findings obtained are as follows:

<i>Procedure Performed</i>	<i>Factual Finding</i>	<i>Exceptions Identified</i>
1. Obtain bank statements for the Infrastructure Fund from the commencement period 31 March 2020 to 31 December 2020.	Bank statements were received.	None
2. Selecting all payments from the Infrastructure Fund from the commencement period 31 March 2020 to 31 December 2020 amounting to \$507,947 in total and reviewing for the following: a. The payment related to the building works for the Preston Mosque by vouching to items such as: <ul style="list-style-type: none">- Supplier tax invoice- Order requisition- Authority to pay confirmation- Supplier payment receipt b. The payment did not relate to salaries, administration or non-building related works.	We received appropriate documentation from Islamic Society of Victoria that the payments related to the building works for the Preston Mosque and did not relate to salaries, administration or non-building related works.	None

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REPORT TO THE COMMITTEE OF ISLAMIC SOCIETY OF VICTROIA (CONTINUED)

<i>Procedure Performed</i>	<i>Factual Finding</i>	<i>Exceptions Identified</i>
3. Obtain a Representation Letter from a designated Committee Member confirming the details of the Infrastructure Fund and the nature of the payments reviewed.	We received appropriate representation from the Committee.	None
4. Prepare a statement to the effect that "\$507,947 expended from the Infrastructure Fund for the period went to the building works for the Preston Mosque and that the payments did not relate to salaries, administration or non-building related works".	We found that based on the information provided, \$507,947 expended from the Infrastructure Fund for the period 31 March 2020 to 31 December 2020 went to the building works for the Preston Mosque and that the payments did not relate to salaries, administration or non-building related works.	None

Restriction on Use of Report

This report is intended solely for the use of the Committee of Islamic Society of Victoria for the purpose set out above. As the intended user of our report, it is for you and other intended users to assess both the procedures and our factual findings to determine whether they provide, in combination with any other information you have obtained, a reasonable basis for any conclusions which you wish to draw on the subject matter. As required by ASRS 4400, use of this report is restricted to those parties that have agreed the procedures to be performed with us and other intended users identified in the terms of the engagement (since others, unaware of the reasons for the procedures, may misinterpret the results). Accordingly, we expressly disclaim and do not accept any responsibility or liability to any party other than the Committee of Islamic Society of Victoria for any consequences of reliance on this report for any purpose.

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John Petridis
Director

Dated 23rd July 2021