

25 November 2021

The Committee
Asian Australian Lawyers Association
470 Bourke Street
MELBOURNE VIC 3000

Walker Wayland Advantage Audit Partnership

Audit & Assurance Services

Level 7, 114 William Street
Melbourne VIC 3000
Australia

ABN 47 075 804 075

T +61 3 9274 0600

F +61 3 9274 0660

audit@wwadvantage.com.au

wwadvantage.com.au

Dear Committee Members,

**ASIAN AUSTRALIAN LAWYERS ASSOCIATION
MANAGEMENT LETTER FOR THE YEAR ENDED 30 JUNE 2021**

In accordance with our normal practice, we include in the attached report all matters arising from our audit of the financial report of Asian Australian Lawyers Association for the year ended 30 June 2021 which we consider appropriate for the attention of the Committee Members. These matters have been discussed with management and their comments have been included, where appropriate.

Our audit work involves the review of only those systems and controls adopted by the committees, upon which we wish to rely for the purposes of determining our audit procedures. Accordingly, our examination may not have identified all the control weaknesses that may exist. Furthermore, our audit should not be relied on to disclose defalcations or other similar irregularities, although their disclosure, if they exist, may well result from the audit tests we undertake.

We advise that we have not encountered any matters, other than the ones documented below, during the course of our audit that we believe should be brought to your attention.

Yours faithfully,

**AWAIS UR REHMAN
PARTNER**

**ASIAN AUSTRALIAN LAWYERS ASSOCIATION
POINTS NOTED DURING THE COURSE OF OUR AUDIT
FOR THE YEAR ENDED 30 JUNE 2021**

1. Subscriptions

Observation

During the audit, we noted that the membership revenue is recorded on cash basis with no adjustment for the payment related to future periods.

Audit recommendations:

We advise putting a part of the revenue to deferred revenue, if it is related to the next period.