

REPORT ON COMPLIANCE OF THE PARISHES AND OTHER FAITH COMMUNITIES IN THE ARCHDIOCESE OF BRISBANE WITH THE REQUIREMENTS OF THE "SAFEGUARDING CHILDREN AND VULNERABLE ADULTS PREVENTION AND PROTECTION POLICY" FOR THE PERIOD ENDED 30 JUNE 2018

QUALIFIED OPINION

We have undertaken a reasonable assurance engagement in order to assess the compliance of the parishes of the Archdiocese of Brisbane with the requirements of the Archdiocesan policy for the "Safeguarding Children and Vulnerable Adults Prevention and Protection Policy" ("Policy"). Our engagement was undertaken to assess compliance with the Policy throughout the year-ended 30 June 2018 and to provide reasonable assurance that the parishes of the Archdiocese have complied with the requirements of the Policy.

In our opinion, except for the effects of those Matters for Attention described in the Basis for Qualified Opinion section below, the parishes of the Archdiocese have complied, in all material respects, with the requirements of the Policy, as evaluated against the Implementation and Accountability Strategies ("Strategies"), for the year-ended 30 June 2018.

BASIS FOR QUALIFIED OPINION

We conducted our engagement in accordance with Standard on Assurance Engagements ASAE 3100 *Compliance Engagements*, issued by the Auditing and Assurance Standards Board.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

We consider that the evidence identified below, obtained from the parishes visited, indicates a degree of non-compliance with elements of the Strategies that are likely to indicate a weakness in control and compliance across the Archdiocese. These weaknesses do not indicate material systemic non-compliance with the Policy. Rather they indicate instances where elements of the Policy and its associated Strategies may not have been fully implemented across the Archdiocese.

Weaknesses in record keeping were specifically evident in the areas identified below.

1. APPOINTMENT OF LOCAL SAFEGUARDING REPRESENTATIVES

The Policy requires that parishes appoint a Local Safeguarding Representative (“LSR”). Our inspection procedures and site visits identified that not all parishes had appointed an LSR for the duration of the audit period (being 1 July 2017 to 30 June 2018), as is required under the Policy and Strategies.

2. TRAINING ATTENDANCE AND RECORD KEEPING

Our inspection procedures included examination of documentation to obtain evidence of compliance with the Policy. Specifically, we looked to identify compliance with the element of the Strategies that is concerned with the training of volunteers in the requirements of the Policy.

At each parish we visited, we identified evidence of volunteers not having completed the training that is mandated in the Strategies that support the Policy. We also identified weaknesses in documentation and record keeping for training attendance. The percentage of completion of the training varied among the Parishes, however, we obtained sufficient evidence to indicate a degree of non-compliance with the requirement of the Strategies for attendance at training.

3. RISK ASSESSMENT PROCEDURES

Our inspection procedures included examination of documentation to obtain evidence of compliance with the Policy. Specifically, we looked to identify compliance with the element of the Strategies that is concerned with the preparation of risk assessments for parish-based events, activities and services. The risk assessment process is mandated by the Strategies and is aimed at ensuring that parish events, activities and services are conducted in an environment where risk to children and vulnerable adults is identified, minimised and managed.

The weaknesses related to risk assessments either not having been prepared or having only been prepared for some of the events in the parish. The percentage of completion of the risk assessments varied among the Parishes, however, we obtained sufficient evidence to indicate a degree of non-compliance with the requirement of the Strategies for preparation of risk assessment documentation.

4. EMPLOYMENT SCREENING

Our inspection procedures included examination of documentation to obtain evidence of compliance with the Policy. Specifically, we looked to identify compliance with the element of the Strategies that is concerned with employment, selection and pre-screening of employees in parishes.



At each parish we visited, we identified evidence of volunteers not having been subject to safeguarding pre-employment screening questions as expected in the Strategies. We also identified weaknesses in documentation and record keeping for pre-employment screening questions and selection.

RESPONSIBILITY OF THE ARCHDIOCESE

The Archdiocese is responsible for:

- (a) Compliance activity undertaken in parishes to meet the Policy and Strategies.
- (b) Identification of risks that threaten the compliance of parishes with the requirements of the Policy and Strategies identified above and for controls which mitigate those risks and for monitoring ongoing compliance with the Policy.

OUR INDEPENDENCE AND QUALITY CONTROL

We have complied with the independence and other relevant ethical requirements relating to assurance engagements and apply Auditing Standard ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements* in undertaking this assurance engagement.

RESPONSIBILITY OF THE ASSURANCE PRACTITIONER

Our responsibility is to express an opinion on the Archdiocese's compliance, in all material respects, with the requirements of the Policy as evaluated against the Strategies, for the year ended 30 June 2018. ASAE 3100 requires that we plan and perform our procedures to obtain reasonable assurance about whether, the Archdiocese has complied, in all material respects, with the requirements of the Policy as evaluated against the Strategies, for the year ended 30 June 2018.

An assurance engagement to report on the Archdiocese's compliance with the requirements of the Policy involves performing procedures to obtain evidence about the compliance activity and controls implemented to meet the requirements of the Policy. The procedures selected depend on our judgement, including the identification and assessment of risks of material non-compliance with the requirements of the Policy as evaluated against the Strategies. Our procedures included examination, on a test basis, of evidence supporting the compliance of the parishes with the Policy.



INHERENT LIMITATIONS

Because of the inherent limitations of an assurance engagement, the limitations of any internal control structure, the limitations of any compliance procedures, the limitation in evidence gathering procedures, and limitations in the design and implementation of the parishes' internal controls, it is possible that non-compliance may occur and not be detected. An audit is not designed to detect all instances of non-compliance with the requirements of the Policy, as an audit is not performed continuously throughout the period and the audit procedures performed in respect of compliance with requirements of the Policy are undertaken on a test basis.

A reasonable assurance engagement conducted throughout the year ended 30 June 2018 does not provide assurance on whether compliance with the requirements of the Policy will continue in the future.

The audit opinion expressed in this report has been formed on the above basis.

The matters raised in this report are only those which came to our attention during the course of our audit and are not necessarily a comprehensive statement of all the weaknesses that exist or the improvements that might be made. It should be appreciated that the matters noted came to our attention during the course of our normal audit examination and as a result do not necessarily include all those matters which a more extensive or special examination might identify. Accordingly, our comments are not intended to cover all aspects of the Archdiocese's internal controls and are limited to those matters that arose from our normal audit procedures.

USE OF REPORT

This compliance audit report has been prepared for distribution to the Archdiocese of Brisbane in order to enable the Archdiocese to assess compliance with the requirements of the Policy. We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than the Archdiocese or for any purpose other than that for which it was prepared.

SIGNATURE

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Matthew Green
Director

Brisbane, 4 October 2018

