

To the Members of the Friends of Grasslands Incorporated

Scope

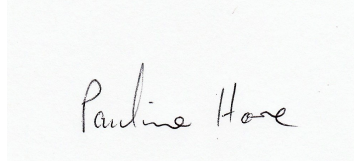
I have audited the financial report of Friends of Grasslands Incorporated as set out in the Consolidated General and Publications Accounts Financial Reports of the year ended 31 December 2022 attached and the Public Fund Accounts as of 31 December 2022. The Friends of Grasslands Incorporated committee is responsible for the financial reports. I have conducted an independent audit of the financial report to express an opinion on it to the members.

The audit has been conducted in accordance with Australian Audit Standards to provide reasonable assurance whether the financial report is free of material misstatement. My procedures included examination of evidence supporting the amounts and other disclosures in the financial reports and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial report is presented fairly in accordance with Accounting Standards, other mandatory professional reporting requirements and the requirements of Friends of Grasslands Incorporated to present a view which is consistent with my understanding of the association's financial position and the results of its operations.

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

Audit Opinion

In my opinion the financial report presents fairly in accordance with applicable Accounting Standards, other mandatory professional reporting requirements and the requirements of Friends of Grasslands Incorporated, the financial position of Friends of Grasslands Incorporated as of 31 December 2022 and the results of its operations for the year ended 31 December 2022.

A rectangular box containing a handwritten signature in cursive script that reads "Pauline Hore".

Pauline Hore JP(ACT); BEc; CPA
20 Ross Smith Cres
Scullin ACT 2614
28 February 2023