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21 September 2019

Stephen Wight
Davidsons Assurance Services Pty Ltd
101 West Fyans Street
Geelong Victoria 3220

This representation letter is provided in connection with your audit of the financial report of Municipal Works Operations Association for the year ended 30 June 2019, for the purpose of expressing an opinion as to whether the financial report is, in all material respects, gives a true and fair view in accordance with Accounting Standards and the Associations Incorporation Act (Vic).

We confirm that (to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

Financial Report

- We have fulfilled our responsibilities as set out in the terms of audit engagement dated 26 August 2019 that the preparation of the financial report is in accordance with the accounting policies as described in Note 1 to the financial statements.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value are reasonable.
- All events subsequent to the date of the financial report and for which Australian Accounting Standards require adjustment or disclosure have been adjusted or disclosed.
- The effects of uncorrected misstatement are immaterial both individually and in aggregate, to the financial report as a whole.
- We have no plans or intentions that may materially affect the carrying values, or classification, of assets and liabilities.
- The entity has satisfactory title to all assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral. Allowances for depreciation have been adjusted for all important items of property, plant and equipment that have been abandoned or are otherwise unusable.
- The entity has complied with all aspects of contractual agreements that would have a material effect on the financial report in the event of non-compliance.
- There were no material commitments for construction or acquisition of property, plant and equipment or to acquire other non-current assets, such as investments or intangibles, other than those disclosed in the financial report.

Incorporating the following Branches:

Melbourne Ballarat South Western Gippsland North Eastern Wimmera Mallee Central

and a National Affiliation with the following kindred Associations: TAMS WOAQ LGSA of NSW LGSA of WA

Information Provided

- We have provided you with:
 - access to all information of which we are aware is relevant to the preparation of the financial report such as records, documentation and other matters;
 - additional information you have requested from us for the purpose of the audit; and
 - unrestricted access to persons with the entity from whom you have determined it is necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial report.
- There are no allegations of fraud, or suspected fraud, affecting the entity's financial report.
- We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations, whose effects should be considered when preparing the financial report.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
- We have provided you with all requested information, explanations and assistance for the purposes of the audit.

Yours faithfully



Neil Whiteside
MWOA Finance Director

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