



Our ref: A24/031

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Dear Dr Hill,

## **Audit of the International Koala Centre of Excellence (Koala Life) for the year to 30 June 2024**

We have completed the audit of your accounts for the year ended 30 June 2024. Two key outcomes from the audit are the:

- 1 Independent Auditor's Report on your agency's financial report
- 2 audit management letters.

### **1 Independent Auditor's Report**

We are returning the financial report for Koala Life, with the Independent Auditor's Report. This report is unmodified. The *Public Finance and Audit Act 1987* allows me to publish documents on the Audit Office of South Australia website. The enclosed Independent Auditor's Report and accompanying financial report will be published on that website on Tuesday 15 October 2024.

### **2 Audit management letters**

As the audit did not identify any significant matters requiring management attention, we will not issue any audit management letters.

### **What the audit covered**

Our audits meet statutory audit responsibilities under the *Public Finance and Audit Act 1987* and the Australian Auditing Standards.

Our audit covered the principal areas of the agency's financial operations and included test reviews of systems, processes, internal controls and financial transactions. Some notable areas were:

- revenue
- accounts payable
- property, plant and equipment
- cash
- payroll
- financial accounting – general ledger.

I would like to thank the staff and management of your agency for their assistance during this year's audit.

Yours sincerely



Daniel O'Donohue  
**Assistant Auditor-General (Financial Audit)**

30 September 2024

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