Received Friday 31 August 2012, 4:25pm

Dear Dr Holland,

On reading the Australian Charities and Not-for-profits Commission Bill 2012 at section 60-50(1) the second sentence commences "If the auditor has concluded...". Based on the surrounding words we suggest the words should read "If the reviewer has concluded...".

Regards,

Mark

Dr Mark Shying CPA | Senior Policy Adviser - External Reporting | CPA Australia

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We are committed to the goal of being the world's best member services organisation and invite you to provide any feedback you may have by emailing directly the Chief Executive, Alex Malley on cee@cpaaustralia.com.au.