KMc:KMc:21-2297

11 July 2025

Cascade
This Firm
PO Box 2557
MANSFIELD BC QLD 4122

Dear Karen,

Engagement of Cascade Consulting Services Pty Ltd as your BAS Agent

We confirm our discussions of <date> and are pleased to accept appointment as your BAS Agent for the 20xx/xx year and beyond. This letter sets out our terms of engagement and replaces all prior versions. This engagement continues until either party terminates it in writing.

Scope of Engagement

As your BAS Agent, we will:

- Prepare and lodge your Business Activity Statements (BAS)
- Provide bookkeeping and payroll support as agreed
- Liaise with your nominated tax agent where we are not preparing your income tax returns
- Analyse, discuss and make recommendations regarding your bookkeeping setup and financial systems

We are not engaged to audit or verify records. Accordingly, our services do not provide audit assurance and cannot be relied upon to detect fraud or error.

Your Responsibilities

You are responsible for:

- Ensuring all information provided is accurate and complete
- Keeping proper records as required by Australian taxation law
- Reviewing all BAS documentation prior to lodgement
- Responding to our queries within 7 days (or requesting an extension)

We rely on the accuracy of information you supply. If we believe the information provided is misleading or incomplete, we may be required under professional standards to act, including disengaging from the relationship or notifying the ATO (Australian Taxation Office).

Our Obligations Under the Law

We are subject to the Tax Agent Services Act 2009 and the Tax Agent Services (Code of Professional Conduct) Determination 2024, including the NOCLAR (Non-Compliance with Laws and Regulations) framework. This means:

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CASCADE Consulting Services Pty Ltd
PO Box 2557 Mansfield Queensland 4122
Accountants and Business Systems Specialists
T 07 3422 1333 M 040 999 2317
ccs@cascadeconsulting.com.au www.cascadeconsulting.com.au

- We must act lawfully even where that may conflict with your instructions
- We cannot lodge a BAS we know to be materially false
- We must inform you of your rights and obligations under tax law
- We may be required to take further action, including notifying authorities, if compliance issues are not addressed

We are registered tax practitioners with no conditions on our registration. You can verify this at the TPB register: www.tpb.gov.au/public-register.

Privacy and Technology

We operate a fully paperless practice using your preferred accounting platform including QuickBooks Online, Xero, MYOB, and our internal task system (StartInfinity.com). Our Tax Lodgement program is LodgeiT, which is cloud based.

Your personal information may be stored on these cloud platforms in accordance with our Privacy Policy on our website.

We do not outsource any work, all work is completed by our staff and trusted direct contractors.

Professional Standards

We comply with:

- APES 220 Taxation Services
- APES 110 Code of Ethics for Professional Accountants
- Institute of Public Accountants Quality Review Program
- The IPA Professional Standards Scheme – Our liability is limited under this Scheme. See: www.psc.gov.au

Supply of Information

In addition to the basic financial information required to complete your BAS, it is expected that the source documentation will be made available; you are responsible for ensuring you comply with the substantiation provisions of the relevant tax laws.

We will not be responsible for any errors brought about by your failure to provide information or documentation or your failure to provide material that is later found to be material to your BAS/Bookkeeping requirements.

You are responsible for the timely provision of information, and we will not be responsible for any late lodgement or other fees and fines brought about by your failure to act in a timely manner. We will not be responsible for any errors in the BAS other than those that can be shown to be our fault.

In undertaking this engagement, it is understood that you will ensure that you respond to all queries within 7 days. If you are not able to answer the queries within 7 days, you will respond informing us of same and requesting an additional 7 days to respond.

Professional Fees and Payments

Our standard professional fees inclusive of GST are (subject to notification of any changes to the rates):

Principal	$242 per hour
Senior Accountant	$198 per hour
Accountant	$165 per hour
Senior Bookkeeper	$132 per hour
Bookkeeper	$110 per hour
Clerks	$ 88 per hour

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Terms of Payment

Payment Terms: Invoices are payable within 14 days. Prompt payers may be eligible for discounts. We reserve the right to use legal means to recover overdue fees.

Ownership of Documents

Final reports prepared for you are your property. Working papers and internal notes remain ours. We're happy to supply copies of any documents upon request.

Client Disclosure and Record-Keeping Obligations

You are legally required to keep full and accurate records relating to your tax affairs. You must provide us with all relevant information in a timely and complete manner to allow us to carry out our work effectively.

This includes providing accurate answers to questions we ask. Incomplete, inaccurate, or delayed information can materially impact our services or the outcome of your tax return. Under the Taxation Administration Act 1953, you may be eligible for "safe harbour" protections from ATO penalties for late or incorrect lodgement — but only if you provide all relevant tax information to us on time.

It is in your best interest to fully disclose all relevant matters. Failure to do so may impact your ability to rely on these protections and will be considered when determining the scope of our obligations.

Complaints and Client Rights

If you have concerns, please contact us directly. If not resolved, you may also contact:

- IPA: https://www.publicaccountants.org.au/about/complaint-investigation/complaints-about-an-ipa-member
- TPB: https://www.tpb.gov.au/complaints
- Further client rights: TPB Client Factsheet

Client Acknowledgement

By signing or continuing to use our services, you accept these terms.

If you fail to return a signed acceptance but continue to use our services, this will be taken as acceptance of the terms of this engagement letter.

Should you have any queries, we welcome your enquiry on 07 3422 1333 or by email to karen@cascadeconsulting.com.au. We look forward to supporting your business.

Kind regards
Cascade Consulting Services Pty Ltd (as ttee) trading as
Cascade Accounting & Tax Registered Tax Agent 24675 623

Liability limited by a scheme approved under Professional Standards Legislation

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