KMc:KMc:21-2297

10 July 2025

Cascade
This Firm
PO Box 2557
MANSFIELD BC QLD 4122

Dear Karen,

Re: Engagement of Cascade Consulting Services Pty Ltd for Legal Bookkeeping Services

We confirm our discussions of <date> and are pleased to accept appointment for Legal Bookkeeping including Trust Accounting commencing from xxxxx.

This letter sets out our terms of engagement and replaces all prior versions. This engagement continues until either party terminates it in writing.

Cascade Consulting Services Pty Ltd, trading as Cascade Accounting & Tax, is a Registered Tax Agent (No. 24675 623) and holds a current Accounting Practising Certificate with the Institute of Public Accountants (IPA). Our Director, Karen McDonald, is a qualified CPA with a Bachelor of Business (Accountancy), a Registered Tax Agent, and an Associate Member of the Australian Computer Society.

The services this engagement will cover:

(a) analyse, discuss and make recommendations regarding your bookkeeping requirements;
(b) liaise with your accountant/Tax Agent on relevant issues;
(c) prepare all end of month reconciliations and reports as requested by you;
(d) prepare all audit preparation documents as requested by you.

In addition to the basic financial information required to complete the appointment, 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 legislation.

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 Accounting / 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 act in a timely manner. We will not be responsible for any errors in your records other than those that can be shown to be our fault.

Sample

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

Our Obligations Under the Law

We are bound by:

- Tax Agent Services Act 2009 and the TPB Code of Professional Conduct
- APES 110 – Code of Ethics for Professional Accountants (including NOCLAR provisions)
- APES 220 – Taxation Services
- IPA's Quality Review Program and Professional Standards Legislation

We will always act in your best interests, subject to our legal and ethical obligations. We cannot lodge any return we believe to be false or misleading. If necessary, we may advise you to correct a matter, withdraw from the engagement, or notify the ATO.

You can verify our registration on the TPB register at: www.tpb.gov.au/public-register

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 LodgeiT, which is cloud based.

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

All work is completed by our staff and trusted direct contractors.

We comply with the *Privacy Act 1988 (Cth)*. Please contact us if you would like a copy of our Privacy Policy.

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 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 time to respond.

Sample

Professional Fees and Payments

Based on your entry of all trust receipts and trust payments as they occur and your firm having approximately 1 page/s of bank statement/s transactions per month, we will provide trust account bookkeeping services to you at the following rates:

- Reconcile your account each month for $100 plus GST.
- Preparation of Audit paperwork in April each year $250 plus GST

Not included above:

- Assisting with clearing the unreconciled items and error correction. This service will be charged at our standard rates listed below based on the time taken.
- Ad hoc support requests

If you action our requests each month when we reconcile error correction should not be a recurring issue providing you successfully identify all deposits and withdrawals in and our of your trust account as they occur. We reserve the right to review our fees on an annual basis.

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	$110 per hour

Terms of Payment

Unless other terms have been agreed, our terms are strictly 14 days from the date of each invoice.

Please sign and return the enclosed confirmation of acceptance of this engagement. We have provided one copy for your records and one copy to return to us.

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.

Client Acknowledgement and Confirmation

Please contact the undersigned if you have any queries about this engagement. Please sign and return the confirmation of acceptance of this engagement.

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.

Kind regards,
Cascade Accounting & Tax Registered Tax Agent 24675 623

Karen McDonald

BBus(Accy) FIPA FFA AACS

21-2297:134949:TASA Engagement Ltr Trust Acctg

Liability limited by a scheme approved under Professional Standards Legislation

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