



Arabon Audit & Assurance
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26 November 2025

**Treasurer
Electronic Frontiers Australia Inc
GPO Box 1329
Melbourne
VIC 3001**

Dear Treasurer,

Electronic Frontiers Australia Incorporated (Association)

I have completed the audit of the Electronic Frontiers Australia Incorporated (Association) for the financial year ended 30 June 2025.

I wish to report to you the following matters arising from our audit:

1. Audit opinion on financial report

An unqualified audit opinion has been provided on the special purpose financial report of the Electronic Frontiers Australia Incorporated (Association) for the financial year ended 30 June 2025.

2. Matters for the Management Committee's noting

In the course of our audit, we did not identify any significant matters. However, the following is brought to the attention of the committee

Events occurring after the Balance sheet date-

As advised during the audit, Electronic Frontiers Australia Incorporated Association received an ATO debt letter dated 26/8/2025 for \$15,113.37 pertaining to Fy2018. As per the ATO Income tax account for Electronic Frontiers Australia Incorporated Association, the above balance was written off by the ATO on 22/9/2017. However as per the ATO letter, this balance must be repaid by 12/3/2026, else interest will accrue on this balance. Noted Electronic Frontiers Australia Incorporated (Association) is a Not-for-Profit organisation registered under Associations Incorporation Act (SA) and is also a registered charity registered under ACNC which exempts from any Income tax from 1/7/2023 (as per Abr.business.gov.au). Considering this being a contingent liability, until it is resolved, appropriate provision to be made in the financials / budgets.

We were advised that legal counsel advice has been sought regarding this matter. As per the committee's decision which, we were informed that, "EFA does not admit the debt, if the debt was forgiven by the Department of Finance, the debt has been finally extinguished, and this will be drawn to the attention of the ATO".

This report is prepared on the basis of the limitations set out below.

The matters raised in this report are only those that came to our attention during the course of our audit and are not necessarily a comprehensive statement of all the weaknesses that exist or improvements that might be made.

We cannot, in practice, examine every activity and procedure, nor can we be a substitute for the management committee's responsibility to maintain adequate controls over all levels of operations and their responsibility to prevent and detect irregularities, including fraud.

Accordingly, management committee members should not rely on our report to identify all weaknesses that may exist in the systems and procedures reviewed, or potential instances of fraud that may exist. Our comments should be read in the context of the scope of our work. Findings within this report may have been prepared on the basis of management representations.

This report has been prepared solely for use by Electronic Frontiers Australia Incorporated (Association) and should not be quoted in whole or in part without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose.

Our fee for the audit of the Electronic Frontiers Australia Incorporated (Association) for the year ended 30 June 2025 is **\$550** (incl of GST).

Yours faithfully,

Arabon Audit & Assurance



Shankar Gokul, CPA FIPA
Director