Arabon Audit & Assurance
PO BOX 318
Sherwood QLD 4075

M: 0439 316 061
E: shankar.gokul@arabon.com.au

30 October 2026

Treasurer
Electronic Frontiers Australia Inc
PO Box 16,
Suite 46491,
Nobby Beach,
QLD 4218

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 2026.

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 2026.

2. **Matters for the Management Committee's noting**

   In the course of our audit, we did not identify any significant matters.

   Noted there is a crystallised ATO liability of $15,113 in the financials. This liability was recognised and was approved for payment by the committee. This ATO liability balance was paid on 29/9/2026.

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 2026 is **$550** (incl of GST).

Yours faithfully,

Arabon Audit & Assurance



Shankar Gokul, **CPA FIPA**
Director

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