



## Notice of Intention to Change Auditor

The Buddhist Society of Western Australia (Inc.) (BSWA) wishes to inform our members of the intention to pass a resolution at the next Annual General Meeting in 2023 to remove our existing auditor, Dry Kirkness. Additionally, to pass a follow-up resolution to appoint Hall Chadwick as the new auditor.

### Removal of Auditor

Dry Kirkness has been the BSWA's Auditor for more than 10 years. While there is a rotation of individual auditors within the firm over the years, it is best practice to change the audit firm after a period to promote independence of Auditor. This is in accordance with the guidance from the Accounting Professional and Ethical Standards Board and the peak body of the accounting professions (CPA Australia and Chartered Accountants Australia and New Zealand)

The BSWA committee hereby provides notice to remove Dry Kirkness as a BSWA auditor post AGM 2023. In accordance with Section 89 of the Associations Incorporation Act 2015 and the BSWA Constitution Part 7 Item 53(3)(d), the BSWA Committee intends to pass this Removal of Auditor as a resolution in the BSWA AGM 2023.

We would also like to record a note of appreciation to Dry Kirkness for its support to BSWA over the years.

### Appointment of New Auditor

After an invitation to several audit firms to submit proposals, the Committee of BSWA considered the proposals received and intends to appoint Hall Chadwick as the new Auditor in the BSWA AGM 2023. The firm was selected through competitive quotes obtained from the market and consideration of the general reputation of prospective firms.

In accordance with Section 87(1) of the Associations Incorporation Act 2015 and the BSWA Constitution Part 7 Item 53(3)(d), the BSWA Committee intends to pass this Appointment of New Auditor as a resolution in the BSWA AGM 2023.

### Proposed Resolutions

Based on the above, the following resolutions will be proposed at BSWA AGM 2023:

1. The Management Committee of Buddhist Society of Western Australia (inc) proposes to the members at AGM that the Society's current Auditor, Dry Kirkness be removed from the position of Society's Auditor after completion of the audit of the Society's annual accounts

for the year ending 31 December 2022, noting that the management committee resolved to do so at its meeting held on 6 November 2022, per item no. 6.6.

2. Pass a resolution to extend a vote of thanks to Dry Kirkness for providing more than 10 years of auditing services to the Society.
3. The Management Committee of Buddhist Society of Western Australia (inc) proposes to the members at AGM that Hall Chadwick be appointed as the Society's Auditor, with effect from the audit of accounts for the financial year ending 31 December 2023, noting that the management committee resolved to do so at its meeting held on 6 November 2022, per item no. 6.6.

With Regards

Peter Hong  
Hon. Treasurer, BSWA