



Australian Government

Department of Health

Declaration by the approved provider

Note to key personnel signing this form:

Giving false or misleading information or documents is an offence under Division 137 of the *Criminal Code Act 1995* (Cth) with a maximum penalty of 12 months imprisonment.

Approved providers have a responsibility to:

- comply with Part 3A.3 of the Aged Care Act in relation to managing refundable deposits, accommodation bonds and entry contributions under paragraph 56-3(ga) of the Act; and
- comply with other such responsibilities as are specified in the Accountability Principles 2014, including reporting responsibilities, under paragraph 63-1(m) of the Act.

The Secretary may impose sanctions (see Division 66 of the Act) on an approved provider if the approved provider has not complied, or is not complying with one or more of its responsibilities under the Act, including responsibilities to submit aged care reports.

As a person who is one of the approved provider's key personnel and is authorised by the approved provider to sign this statement, I certify that all particulars given in this Aged Care Financial Report (ACFR) as it relates to:

- Approved Provider financial statements
- Residential Care financial statements
- Audited Annual Prudential Compliance Statement (APCS)
- Survey of Aged Care Homes

are true and correct.

I further certify that all particulars given in the General Purposes Financial Report submitted through the ACFR portal are true and correct.

Key Personnel Name	Position (eg: company director)
CIARAN FOLEY	Chief Executive Officer.
Key Personnel Signature	Date
CIARAN FOLEY	25/10/2017



SCS AUDIT & CORPORATE SERVICES PTY LTD

ABN 99 165 260 444

INDEPENDENT AUDITOR'S REPORT

To the Directors of Allambie Heights Village Ltd and the Secretary of the Department of Social Services.

Report on Allambie Heights Village Ltd's compliance with the Aged Care Act 1997 and the Fees and Payments Principles 2014 (No.2).

We have audited the compliance of Allambie Heights Village Ltd with the requirements of Part 5 of the *Fees and Payments Principles 2014 (No.2)* (Fees and Payments Principles) for the period 1 July 2016 to 30 June 2017.

Directors' [Responsible Party]'s Responsibility

The directors of Allambie Heights Village Ltd are responsible for compliance with the Act and the User Rights Principles and for such internal control as the directors determine is necessary for compliance with the Act and the Fees and Payments Principles. The responsibilities of the directors include requirements under the Act and the Fees and Payments Principles for the preparation and presentation of the Annual Prudential Compliance Statement (APCS) and compliance with the Prudential Standards contained within the Fees and Payments Principles.

Auditor's Responsibility

Our responsibility is to form and express an opinion on Allambie Heights Village Ltd's compliance, in all material respects, with the prudential requirements of the Act and the Fees and Payments Principles.

Our audit has been conducted in accordance with the applicable Standards on Assurance Engagements (ASAE 3100 *Compliance Engagements*), issued by the Auditing and Assurance Standards Board and with the requirements of the Department of Social Services as set out in the Guide to the Audit of the Approved Provider's Compliance with the Prudential Requirements (the Guide). Our audit has been conducted to provide reasonable assurance that Allambie Heights Village Ltd has complied with the requirements of the Fees and Payments Principles. ASAE 3100 requires that we comply with relevant ethical requirements.

Audit procedures selected depend on the auditor's judgement. The auditor designs procedures that are appropriate in the circumstances and incorporate the audit scope requirements set out in the Guide. The audit procedures have been undertaken to form an opinion on compliance of Allambie Heights Village Ltd with Part 5 of the Fees and Payments Principles. Audit procedures include obtaining evidence relating to refundable deposits, accommodation bonds and entry contributions held; refunds of refundable deposits, accommodation bond balances and entry contributions; limits on charging refundable deposits, accommodation bonds; compliance with the Prudential Standards relating to liquidity, records, governance and disclosure; and use of refundable deposits and accommodation bonds.

Use of Report and Restriction on Distribution

This auditor's report has been prepared for the directors of Allambie Heights Village Ltd and the Secretary of the Department of Social Services for the purpose of fulfilling the requirements of the Disclosure Standard. We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than the directors and the Secretary of the Department of Social Services, or for any purpose other than that for which it was prepared. Our report is intended for the directors of Allambie Heights Village Ltd and the Secretary of the Department of Social Services and should not be distributed to other parties.

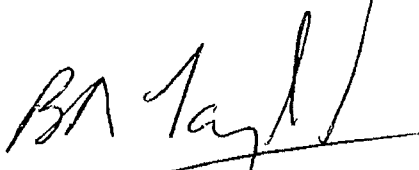
Inherent Limitations

Because of the inherent limitations of any compliance procedures, it is possible that fraud, error or non-compliance may occur and not be detected. An audit is not designed to detect all instances of non-compliance with the requirements of the Act and Fees and Payments Principles, as the audit procedures are not performed continuously throughout the year and are undertaken on a test basis.

The auditor's opinion expressed in this report has been formed on the above basis.

Opinion

In our opinion, Allambie Heights Village Ltd has complied, in all material respects, with the requirements of Part 5 of the *Fees and Payments Principles 2014 (No.2)* for the period 1 July 2016 to 30 June 2017.

A handwritten signature in black ink, appearing to read 'BR Taylor', written over a horizontal line.

Brian R Taylor

Dated this 24 day of October 2017

Suite 802A, Level 8, 309 Pitt St

Sydney NSW 2000

Audit Registration Number 444316

← Annual Prudential Compliance Statement

At any stage during your financial year did you hold one or more refundable deposit, bond or entry contribution balances?

If you answered 'NO', you have completed all that is required for the Annual Prudential Compliance Statement (APCS). Please continue with the rest of the ACFR.

Yes

Total value of refundable deposits and bond payments received in 2016-17

\$5,075,700.00

Total amount deducted from all refundable deposit and bond balances in 2016-17

\$50,571.00

Compliance with Prudential Standards

Compliance with the Liquidity Standard

Did you comply with all requirements of the Liquidity Standard for the full financial year?

Yes

If you answered 'NO' you must submit a separate statement explaining why you have not complied with the standard

◦ Reason:

What is the minimum liquidity level identified in your Liquidity Management Strategy for the next 12 months?

\$7,710,000.00

Compliance with the Records Standard

Did you comply with all requirements of the Records Standard for the full financial year?

Yes

If you answered 'NO' you must submit a separate statement explaining why you did not comply

◦ Reason:

Compliance with the Governance Standard

Did you comply with all requirements of the Governance Standard for the full financial year?

Yes

If you answered 'NO' you must submit a separate statement explaining why you did not comply

◦ Reason:

Compliance with the Disclosure Standard

Did you comply with all requirements of the Disclosure Standard for the full financial year?

Yes

If you answered 'NO' you must submit a separate statement explaining:

- *the total number of occasions on which you did not comply with the Standard;*
- *the reasons or reasons for your failure to comply with the Standard; and*
- *in respect of each reason provided - the total number of occasions of non-compliance attributable to the reason.*

Reason:

Compliance with Refundable Accommodation Payments Charging Responsibilities

Limits on charging refundable deposits or bonds

Was there any period during the financial year when you were not permitted to charge Refundable Deposits and/or Bonds for one or more of the services operated by you?

No

If you answered 'YES' you must submit a separate statement explaining:

- *the period or periods during which you were not permitted to charge a Refundable Deposit and/or Bond*
 - *the aged care service in respect of which each period specified applies*
- Statement:

Compliance with rules around charging bonds

For each **Bond** entered into, did you enter into a **Bond** agreement with the care recipient before, or within 21 days after the care recipient entered into the service as required under the Transitional Act?

Yes

Only answer 'N/A' if you did not enter into any bond agreements

Compliance with rules around Accommodation Payments

For each accommodation payment (refundable deposit or daily payment) charged, did you make publicly available the required pricing and descriptive information about rooms in your services including, but not limited to, key accommodation features, extra service fees, and pricing of the maximum accommodation payment amount as a refundable deposit amount, equivalent daily accommodation payment and as a combination payment, by:

- providing to the Secretary to publish on the My Aged Care website;
- including in written materials given to prospective residents; and
- publishing on your own website, if relevant.

N/A

If you answered 'NO' you must submit a separate statement with details:

- *What dates did you not comply with this rule i.e. My Aged Care Website, written material for prospective residents, and/or Approved Provider website*
 - *The reason or reasons for failure to comply with this rule*
 - *What processes are now in place to ensure future compliance*
- Statement:

For each accommodation agreement entered into, did you ensure that the accommodation price was published at the time the agreement was entered into and was not more than the amount published at the time the agreement was entered into?

N/A

If you have answered 'NO' you must submit a separate statement with details:

- *How many accommodation agreements did you enter into that did not comply with this rule*
- *The reason(s) for failure to comply with this rule*
- *What processes are now in place to ensure future compliance*
- *Statement:*

For each accommodation agreement entered on or after 1 July 2016, did you comply with Division 1 of Part 4 of the Principles - accommodation agreements?

Yes

For each accommodation agreement entered into, was the maximum amount agreed in writing before the care recipient entered the service as required under the Act?

Yes

Did you enter into an accommodation agreement with each care recipient who first entered care on or after 1 July 2014, before or within 28 days, after the person entered your service?

Yes

Compliance with Refunding Responsibilities

Refund of refundable lump sum balances

During 2016-17 did you refund all refundable deposit and accommodation bond balances in accordance with section 52P-1 of the Act?

N/A

If you answered 'NO' you must submit a separate statement with the following details for each instance:

- *the total number of refundable deposit balances and/or accommodation bond balances that were not refunded in accordance with subsection 52P 1(4) of the Act;*
- *Client Number*
- *Care Recipient name*
- *Reason for refund i.e. death, transfer or left service*
- *Date refund was due*
- *Date of refund*
- *The reason or reasons for non-compliance*
- *in respect of each reason provided - the total number of instances of delay attributable to the reason*
- *When was the noted non-compliance(s) remedied*
- *What processes are in place to ensure future compliance*

◦ *Statement:*

For each Refundable Deposit and Bond balance that was refunded during 2016-17, was the correct amount of interest paid at the time and to the care recipient required by section 52P-3 of the Act?

Yes

If you answered 'NO' you must submit a separate statement with the following details for each instance:

- *Client Number*
- *Care Recipient name*
- *Reason for refund i.e. death, transfer or left service*
- *Date refund was due*
- *Date of refund*
- *The reason or reasons for non-compliance*
- *When was the noted non-compliance(s) remedied*
- *What processes are in place to ensure future compliance*

◦ *Statement:*

Refund of entry contribution balances

During 2016-17 did you refund all Entry Contribution (EC) balances that became payable in accordance with each formal agreement with each care recipient?

N/A

If you answered 'NO' because you did not refund entry contribution balances in accordance with an applicable formal agreement with a care recipient, please specify the following information for each instance:

- Client Number
 - Care Recipient name
 - Reason for refund i.e. death, transfer or left service
 - Date refund was due
 - Date of refund
 - the rate of maximum permissible interest rate paid in the time and to the person required by section 52P-3 of the Act
 - The reason or reasons for non-compliance
 - The total number of instances of delay attributable to the reason
 - When was the noted non-compliance(s) remedied
 - What processes are in place to ensure future compliance
 - The total amount of interest paid on all entry contributions where the refund was delayed
- Statement: