

13 April 2021

The Committee Members
NT Writers' Centre Inc.
Level 2, Harbour View Plaza,
8 McMinn Street, Darwin 0800

Dear Committee Members,

MANAGEMENT LETTER

We advise that we have recently completed the audit of NT Writers' Centre Inc. for the year ended 31 December 2020.

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report and the evaluation of significant accounting estimates.

While our procedures are designed to identify any material weaknesses and detect misstatements from fraud and error, there is an unavoidable risk that even some material misstatements may remain undiscovered. This unavoidable risk is due to the test nature and other inherent limitations of an audit, together with the inherent limitations of any accounting and internal control system.

We have no matters that we believe need to be brought to your attention.

Audit Adjustments

Year-end adjustments identified during the audit, whether adjusted or not must be communicated to management and those charged with governance of an entity. We therefore include the following items which were adjusted subsequent to the start of the audit:

Account Code	Account	DR	CR
6-5640	Depreciation	448.23	-
1-2015	Accumulated depreciation	-	448.23
	<i>Being depreciation expense for FY 2020</i>		





Account Code	Account	DR	CR
6-5105	Rent	33,324.00	
6-5240	Repairs & Maintenance	6,589.00	
9-2040	Travel - Fares	2,118.00	
4-2120	ArtsNT In-Kind Support		42,031.00
	<i>To record in-kind support provided to NT Writers' Centre</i>		

Yours faithfully

BRIAN TUCKER AUDIT
Chartered Accountants

BILLY-JOE THOMAS
Director & Registered Company Auditor

