



**Australian and New Zealand Association of Urological Surgeons**

Suite 84, Level 4 Sandford Jackson Building

30 Chasely Street, Auchenflower QLD 4066

Tel: +61 7 3876 0212. Fax: +61 7 3876 0886

## **Agenda**

Annual General Meeting of the Australian and New Zealand Association of Urological Surgeons to be held at **3.45 pm, Saturday 24 April 2021 as a Virtual Meeting, immediately following the USANZ AGM.**

1. Present
2. Apologies
3. Confirmation of minutes of previous meeting held on 25 July 2020 as a virtual meeting
4. Business arising from previous minutes
5. Treasurer's Report
  - ANZAUS Financial Report for the year ended 31 December 2020 – for adoption
  - Confirmation of auditor
6. Chair's Report
7. Other Business



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**Minutes of the ANZAUS Annual General Meeting  
held virtually at 3.40 pm on Saturday 25 July 2020.**

**1. Present**

Paul Bergamin, Gideon Blecher, Stephen Brough, Rick Catterwell, Janice Cheng, Anita Clarke, Robert Davies, Danielle Delaney, Scott Donnellan, Caroline Dowling, Robert Forsyth, Mark Frydenberg, Troy Gianduzzo, Richard Grills, Jeremy Grummet, Uri Hanegbi, Peter Heathcote, Kirsten Hoyle, Lydia Johns Putra, John Kourambas, Melvyn Kuan, Adam Landau, Kenny Low, Finlay Macneil, Greg Malone, Stephen Mark, Kara McDermott, Karen McKertich, Richard McMullin, John Miller, Daniel Moon, Anthony Nixon, Helen O'Connell, Kesley Pedler, Stuart Philip, Prem Rashid, Manmeet Saluja, Shomik Sengupta, Patrick Teloken, Hee Soo Teng, Jeffrey Thavaseelan, Isaac Thyer, Arvind Vasudevan, Roger Watson, Sydney Weinstein, David Winkle, Glen Wood, Chew-Lin Yip, Yuigi Yuminaga. (49 Members – 46 Voting Members)

**Proxies**

Darren Foreman, Andrew Tan, Venu Chalasani, Sunny Lee, Arman Kahokehr, Trenton Barrett, David Webb, Malcolm Lawson, Shane La Bianca.

**In attendance**

M Nugara (CEO); D Klein (E&TM), J Street (Communications), M Bennison (GSC - Minutes), G Reed (Lumi)

**2. Apologies**

Darren Katz, Hans Goossen.

**3. Welcome**

The Chair, Karen McKertich, confirmed that a quorum had been achieved and declared the meeting open at 3.42pm.

The Chair advised that the format of the meeting will be: presentation of all the reports in order as per the agenda; a Q&A session where any Member is welcome to submit a question; voting on the resolutions will be open throughout the meeting and a warning will be given prior to the voting closure. The results of the voting will be announced at the end of the Meeting.

The Chair formally declared voting on all ANZAUS resolutions open. She advised members that questions could be submitted at any time prior during the meeting.

#### **4. Eligibility to Vote**

The Chair reminded members that only those who are resident in Australia are eligible to vote on ANZAUS resolutions and that any votes cast by non-voting members would not be counted.

#### **5. Minutes from the previous Annual General Meeting**

The minutes of the meeting were taken as read.

##### **Resolution:**

That the minutes of the 2019 Annual General Meeting held on Saturday 13 April 2019 at Brisbane Convention & Exhibition Centre, South Bank, Queensland, Australia be approved as a true and accurate record of the meeting, subject to the correction identified in 9.1.

**FOR 78.72%**

**AGAINST 0%**

**ABSTAIN 21.28%**

#### **6. Business Arising from the Minutes**

Refer to Item 9. Questions from the Floor.

#### **7. Treasurer's Report**

Troy Gianduzzo, Secretary spoke to the treasurer's report, noting there has been little activity. Revenue was \$30,807 in subscriptions with the interest of \$3,785. The expenses were limited to maintaining the entity and comprising audit, bank and accounting fees and tax. A lot of the expenses are offset by interest earned.

There were no questions from the floor.

##### **Resolution:**

To accept the Treasurer's Report, which incorporates: ANZAUS's Audited Financial Accounts for the year ended 31 December 2019. The reports have been published on the website.

**FOR 93.62%**

**AGAINST 0%**

**ABSTAIN 6.38%**

#### **8. Report of the ANZAUS Chair**

##### **8.1 MBS Review**

Karen McKertich reported that the Urology Clinical Committee (UCC) on the MBS Review for urology which started in Dec 2017 with a lot of work being put in by the UCC Members. Karen thanked the Chair of the Committee, Mark Frydenberg, as well as other urologists: Henry Woo, David Winkle, John Kourambus, Michael Chong.

##### **3-Item Rule**

Karen reported that one of the factors that informed a lot of the decision making with the review was the government/Medicare insistence on the 3 Item Number Rule. This rule applied to all Committees and restricted the total number of items claimable by one surgeon to 3 item numbers. For urologists who often had bilateral procedures, this was 3 item numbers per side.

The Taskforce advised was that this was not-negotiable. The UCC explained and argued that the rule doesn't make sense for Urology as many complex procedures utilised many item numbers, this was going to significantly influence Urologists' ability to claim item numbers. The 3 item number rule informed much of the decision making and changes that were made to the schedule for the Urology, particularly with the

amalgamation of item numbers (such as changing stent removal and insertion which was previously 3 item numbers into 1 item number) so that urologists could adequately claim for work done.

Subsequently the Principles and Rules Committee recently acknowledged that it would be unfeasible to insist on a universal 3-item limit and they have deferred the decision on the 3 item rule until all Clinical Committees have convened. They emphasised that the aim of the 3 item rule is to reduce the amount of variation in claiming item numbers for the same procedure and the importance of the “complete medical service” as a guiding principle in the restructuring of the MBS.

### **Proposed Urology MBS Changes Delayed**

There have also been significant delays in the implementation of the MBS changes applicable to Urology. Initially this was due to occur on 1 July 2020, but was delayed due to the Covid-19 pandemic. The Department has advised that the delays will be at least until 1 November 2020, but have not provided a firm date. The proposed changes have gone through the Department of Finance and through the budgetary process and are awaiting legislative consideration.

There are quite a few changes including 20 new items, 94 amended items and 13 deleted or obsolete items. Stakeholder feedback will be asked for prior to implementation and there will be extensive circulation of factsheets regarding changes. All decisions regarding the new numbers and changes will be reviewed after 12-24 months to ensure they are suitable and that there are no unintended adverse consequences.

### **Key Changes: Complex Procedures**

Karen reported that there will be a separate category of complex procedures with increased loading and Medicare rebate for procedures deemed complex related to radical prostatectomy, radical cystectomy and partial nephrectomy. Particularly defined as in patients who have had previous extensive pelvic surgery, previous pelvic radiation or chemotherapy; all of which increase the difficulty of surgery and post-operative complications for patients.

### **Key Changes: Radical Prostatectomy**

There was a lot of debate and effort by the radiation oncologists to try and mandate a compulsory radiation oncology appointment or review for any man undergoing radical prostatectomy and to try and include that mandatory consultation with a radiation oncologist into the radical prostatectomy item number. Karen reported that their attempts were unsuccessful and that, instead, there is a new lengthy explanatory note for radical prostatectomy. The 3 features of this note are:

- Patients need to have an extensive consultation with their surgeons before surgery and have been provided written information regarding all guideline-endorsed treatments for that patient’s condition.
- It’s also acknowledged that in an ideal world, patients would have their case discussed in the multi-disciplinary team setting (MDT) before a treatment decision is made. However this is not mandatory as MBS review recognised that not all urologists and patients can have timely access to MDT.

- Men in whom curative treatment for prostate cancer is recommended should be offered and encouraged to discuss treatment options with a urologist and a radiation oncologist prior to any treatment. A record of a patient's decision not to accept a referral to a radiation oncologist should be clearly documented.

#### **Key Changes: US Guided Prostatic Biopsy**

Karen reported that there will be an introduction of two new item numbers for ultrasound guided prostatic biopsy. The recommendation of the UCC was for 2 item numbers with a loading for transperineal biopsy. With the government policy for cost neutrality, this means that the transrectal guided biopsy would have to reduce.

The Taskforce made a decision, outside the UCC, to suggest to the government that the rebate for the transrectal biopsy would be halved and then phased out after one or two years. This was strongly opposed by the UCC, USANZ and ANZAUS. Karen reported that this is no longer the case. There will be a separation of the 2 item numbers into transperineal and transrectal with a higher rebate for transperineal, recognising greater complexity and also encouraging greater uptake of transperineal biopsy as future standard of care.

There will be an explanatory note in the transrectal biopsy explaining the uncommon but serious risk of severe infection and that alternative methods of biopsy are available. All referring GPs are to be informed of the biopsy results within 2-4 weeks after the biopsy.

#### **Key Changes: Combination Item Numbers**

Karen reported that another one of the key changes was the need for combination of the item numbers. This was driven by the 3 item rule, particularly in the area of endoscopic urology to ensure urologists could claim for and be paid for the procedures they performed. If they hadn't amalgamated these item numbers, urologists would be claiming for multiple procedures but only being rebated for 3. Examples include:

- New item number 36822, an amalgamation of 36818 and 36821. This covers cystoscopy, RGP and ureteric dilatation/stent insertion/brush biopsy.
- New item number 36823, an amalgamation of 36833, 36818 and 36821. This covers cystoscopy, removal of stent, RGP/insertion of stent.

#### **Key Changes: Combination Item Numbers**

Karen also advised that the functional urology item numbers will be clearly divided for sling procedures into mesh vs non-mesh procedures and also for division or removal of slings and complications related to slings into mesh and non-mesh procedures to allow more clarity regarding those numbers and potential complications.

Karen reported that Fluoroscopic urodynamic study will be changed with CMG imaging to be billed separately by Radiology. It was also requested that the procedure be changed to a Category B procedure rather than Category C.

#### **Resolution:**

That the report of the ANZAUS Chair be accepted.

**FOR 97.87%**

**AGAINST 0%**

**ABSTAIN 2.13%**

## **9. Questions from the Floor**

### **9.1 In the 2019 ANZAUS AGM minutes, should the references to deleting the transperineal biopsy item number after 12 months instead read as deleting the TRUS biopsy item number after 12 months? (Shomik Sengupta)**

Karen confirmed Shomik's point was correct and that it should refer to TRUS Biopsy. She advised the point was a reference to the Taskforce recommendation that the transrectal ultrasound guided biopsy be deleted after 12 months. Karen advised that this is no longer the case. The item number usage and uptake for both transperineal and transrectal ultrasound guided biopsy will be reviewed after 12 -24 months. There wasn't a plan to delete the TRUS biopsy number.

Shomik Sengupta indicated that he would be happy to accept the minutes with the correction.

### **9.2 For partial nephrectomy, is there a revision of re-imburement as currently the item attracts less than a radical nephrectomy. (Melvyn Kuan)**

Karen advised that she does not have the dollar values to hand but there will be a loading for complex partial nephrectomy where there's been a previous surgery on the same side. A lot of the loadings for complex surgery are approx 30 -50 % of the original item number.

### **9.3 What is the new item for transperineal prostate biopsies? (Arvind Vasudevan)**

Karen clarified that she understood Arvind was asking about the dollar values and advised that the preliminary information was that transrectal biopsy would go down by 20% from the current rebate and that the transperineal biopsy would go up by 15% on the current transrectal rebate.

### **9.4 Does the change to VUDS mean that hospitals can no longer cost shift by billing Medicare using our provider number for outpatient service in the hospital? (Finlay Macneil)**

Karen advised she wasn't sure of arrangements in place at the hospital and that she and Finlay could discuss this further after the meeting to clarify.

#### **Our hospital uses our presence to bill Medicare and then gives us a small fee from that fee. (Finlay Macneil)**

Karen advised that fluoroscopic urodynamic procedures are currently generally performed as outpatient procedures due to the banding category of urodynamics. Individual urologists and hospitals have to come to an agreement, because it can become a loss-making venture for the hospital to provide urodynamics for the patient as an outpatient. In some cases it may be combined with a flexible cystoscopy which then puts it into the day procedure category. Karen reported that it is hoped the reclassification of video urodynamics will mean it is no longer an issue.

#### **Reminder: Voting Closure**

Karen reminded attendees to cast their votes on the 3 resolutions and advised that the voting system would be closed shortly. She asked members to submit any final questions.

**9.5 Patients with previous SRM biopsies, are they considered standard or complex as far as the partial nephrectomy is concerned. (Janice Cheng)**

Karen asked Janice to clarify what she means by SRM biopsy. She advised that, if Janice is asking “does having a percutaneous biopsy of the renal lesion qualify you as complicated” then that would not be regarded as complicated. The intent is that, if there is a significant increase in the complexity of surgery related to a patient having had a significant procedure, such as pyloplasty or trauma to the kidney or other significant issue, that would make the surgery more complex and would then fall into the complex category.

**Yes small renal mass (Janice Cheng)**

Karen reiterated that in her view, percutaneous biopsies on small renal masses would not qualify for patients to fall under the complex surgical banner.

**9.6 Request to comment on remuneration of items specifically excluded from the review (Mark Frydenberg)**

Karen reported that the remuneration of items was specifically excluded from the review, in other words the UCC did not have any power or decision-making ability regarding the actual dollar values that were placed on the new MBS items. The UCC made recommendations when we thought that there should be a loading or if there should be an increase in certain item numbers and the government emphasised that the changes needed to be cost neutral. However, all the specific decisions regarding how much the item numbers went up or down was not within the remit of the UCC and were all determined by the Department of Health.

**10. General Business and Voting Closure**

Karen opened the discussion for general business and asked Members to submit any general business via the virtual platform chatroom or email.

She formally closed the voting on ANZAUS resolutions. She reported that resolutions 1-3 had passed, subject to the amendment to the minutes of the 2019 meeting. Results would be verified following the meeting.

**11. Meeting Closure**

Karen thanked members for attending formally closed the meeting.

**ANZAUS AGM Closed at 4.04pm**

# Financial Report

Australian & New Zealand Association of Urological Surgeons

ABN 62 193 521 275

For the 12 months ended 31 December 2020

Prepared by KELLAWAY CRIDLAND



# Income Statement

## Australian & New Zealand Association of Urological Surgeons For the 12 months ended 31 December 2020

	NOTES	JAN-DEC 2020	JAN-DEC 2019
<b>Revenue</b>			
Subscriptions		38,610.05	32,807.60
Interest Received		536.60	3,785.35
<b>Total Revenue</b>		<b>39,146.65</b>	<b>36,592.95</b>
<b>Total Income</b>			
		<b>39,146.65</b>	<b>36,592.95</b>
<b>Expenses</b>			
Accountancy Fees		3,080.00	3,080.00
Amortisation		629.20	629.20
Audit Fees		1,848.00	1,848.00
Bank Charges		27.50	30.00
Office Expenses		7,067.50	-
Registration		56.60	55.35
<b>Total Expenses</b>		<b>12,708.80</b>	<b>5,642.55</b>
<b>Profit/(Loss) before Taxation</b>			
		<b>26,437.85</b>	<b>30,950.40</b>
<b>Income Tax Expense</b>			
Income Tax Expense		129.60	952.50
<b>Total Income Tax Expense</b>		<b>129.60</b>	<b>952.50</b>
<b>Net Profit/(Loss) After Tax</b>			
		<b>26,308.25</b>	<b>29,997.90</b>

## Appropriation Statement

### Australian & New Zealand Association of Urological Surgeons For the 12 months ended 31 December 2020

	NOTES	JAN-DEC 2020	JAN-DEC 2019
<b>Retained Earnings after Appropriation</b>			
<b>Retained Earnings At Start of Year</b>			
Retained earnings/Accumulated funds		427,391.14	397,393.24
<b>Total Retained Earnings At Start of Year</b>		<b>427,391.14</b>	<b>397,393.24</b>
Profit / (loss) After Taxation		26,308.25	29,997.90
Retained Earnings At End of Year		453,699.39	427,391.14

## Balance Sheet

### Australian & New Zealand Association of Urological Surgeons As at 31 December 2020

	NOTES	31 DEC 2020	31 DEC 2019
<b>Assets</b>			
<b>Current Assets</b>			
Cash	2	413,349.41	393,460.31
Inter-entity Balances	3	38,610.05	32,807.60
<b>Total Current Assets</b>		<b>451,959.46</b>	<b>426,267.91</b>
<b>Non-Current Assets</b>			
Intangible Assets	4	1,258.40	1,887.60
<b>Total Non-Current Assets</b>		<b>1,258.40</b>	<b>1,887.60</b>
<b>Total Assets</b>		<b>453,217.86</b>	<b>428,155.51</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Provision for Income Tax		(481.53)	764.37
<b>Total Current Liabilities</b>		<b>(481.53)</b>	<b>764.37</b>
<b>Total Liabilities</b>		<b>(481.53)</b>	<b>764.37</b>
<b>Net Assets</b>		<b>453,699.39</b>	<b>427,391.14</b>
<b>Equity</b>			
Retained Earnings		453,699.39	427,391.14
<b>Total Equity</b>		<b>453,699.39</b>	<b>427,391.14</b>

# Notes to the Financial Statements

## Australian & New Zealand Association of Urological Surgeons For the 12 months ended 31 December 2020

### 1. Statement of Significant Accounting Policies

The Australian and New Zealand Society of Urological Surgeons is an incorporated association domiciled in Queensland and regulated under the Associations Incorporation Act, 1981 (Queensland). The financial statements have been drawn up for the 12 months period 1 January 2020 to 31 December 2020.

The financial statements were authorised by the Management Committee on 29 / 03 / 2021.

#### Basis of Preparation

The Managing Committee have prepared the financial statements on the basis the entity is a non reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the needs of members and the requirements of the Associations Incorporation Act, 1981 (Queensland).

The company is a not for profit entity for financial reporting purposes under Australian Accounting Standards.

The following significant accounting policies which the Management Committee have determined are appropriate to meet the needs of members have been adopted in the preparation of these accounts.

The financial statements have been prepared on an accruals basis and are based on historical costs and do not take into account changing money values. Cost is based on the fair values of the consideration given in exchange for assets. The accounting policies have been consistently applied, unless otherwise stated.

The report is presented in Australian dollars.

#### Accounting Policies

##### a) Income Tax

The Association's Constitution prohibits any distribution of surplus to the members. Subscriptions from members are excluded from assessable income by virtue of the principle of mutuality pursuant to the provisions of the Income Tax Assessment Act. The Association is taxed on investment income only.

##### b) Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Association and which can be reliably measured.

##### *Member Fees and Subscriptions*

The subscription year runs from 1 January to 31 December. Subscriptions are payable annually and are recognised in the applicable membership year.

##### *Interest*

Recognised as interest accrues, taking into account the yield on the financial asset.

##### *Grants*

Revenue is recognised when control of the contribution or right to receive the contribution is received.

##### c) Cash on hand

Cash on hand includes deposits held at call with banks and other short term highly liquid investments with original maturities of three months or less.

	JAN-DEC 2020	JAN-DEC 2019
<b>2. Cash</b>		
Macquarie Bank Ltd	413,349.41	393,460.31
<b>Total Cash</b>	<b>413,349.41</b>	<b>393,460.31</b>
	JAN-DEC 2020	JAN-DEC 2019
<b>3. Inter-entity Balances</b>		
Inter-entity Balances - USANZ	38,610.05	32,807.60
<b>Total Inter-entity Balances</b>	<b>38,610.05</b>	<b>32,807.60</b>
	JAN-DEC 2020	JAN-DEC 2019
<b>4. Intangible Assets</b>		
Blackhole Expenses - at Cost	3,146.00	3,146.00
Less: Accumulated Amortisation on Blackhole Expenses	(1,887.60)	(1,258.40)
<b>Total Intangible Assets</b>	<b>1,258.40</b>	<b>1,887.60</b>

**Australian & New Zealand Association of Urological Surgeons**  
**ABN 62 193 521 275**  
**Executive Report & Statement**  
**For the year ended 31 December 2020**

**Executive Report**

The ANZAUS Inc. (A.K.A. Australian & New Zealand Association of Urological Surgeons) was established to advance the common interests of its members by;

- (a) Facilitating the practice of urological surgery by discussion with government and other bodies
- (b) To raise public awareness of issues affecting the practice of urological surgery
- (c) To further the objects of the association by affiliation with other bodies where this is considered necessary

ANZAUS Inc. has a specific role, complimentary to and collaborative with the Urological Society of Australian and New Zealand (USANZ), to attend to commercial and other activities that could conceivably impinge on the tax-free status of USANZ which is essentially a collegiate, scientific and educational body.

The Office bearers of ANZAUS Inc. at the date of this report are:  
Karen Mckertich (Chairperson)  
Troy Gianduzzo (Secretary)  
Justin Vivian (Treasurer)

**Executive Statement**

The executive declare that ANZAUS Inc. keeps financial records in a way to properly record its incomes and expenditures and where appropriate recognise assets and liabilities of the organisation

The executive have determined that ANZAUS Inc. is not a reporting entity and that this special purpose financial report has been prepared using accounting policies that are appropriate to meet the requirements of the organisations Statement of Objectives and meet the needs of the executive and members of ANZAUS Inc.

The executive declare that the financial report presents fairly the financial position of the organisation as at 31 December 2020 and its performance for the year 1 January 2020 to 31 December 2020.

In the executives opinion there are reasonable grounds to believe that the organisation will be able to pay its debts as and when they become due and payable.

*Justin Vivian*

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Signed: Justin Vivian

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Dated: 25-03-2021 / 2021

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**ANZAUS INC.  
(AUSTRALIAN & NEW ZEALAND ASSOCIATION OF UROLOGICAL SURGEONS)  
INDEPENDENT AUDITOR'S REPORT**

To the Members of ANZAUS Inc. (Australian & New Zealand Association of Urological Surgeons)

**Opinion**

We have audited the financial report of ANZAUS Inc. (Australian & New Zealand Association of Urological Surgeons) ("the Association") which comprises the balance sheet as at 31 December 2020, the income statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the declaration by those charged with governance (being the office bearers).

In our opinion, the accompanying financial report of the Association is in accordance with the Associations Incorporations Act,1981 (Queensland), including;

- (i) giving a true and fair view of the Association's financial position as at 31 December 2020 and its financial performance for the year then ended: and
- (ii) complying with Australian Accounting Standards to the extent described in Note 1, and the Associations Incorporations Act,1981 (Queensland).

**Basis for Opinion**

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Association in accordance with the auditor independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* ("the Code") that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

***Emphasis of Matter – Basis of Accounting***

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the Association meet the requirements of the Associations Incorporations Act,1981 (Queensland). As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

# G. C. C. Business & Assurance Pty Ltd

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## **Responsibilities of the office bearers for the Financial Report**

The office bearers is responsible for the preparation and fair presentation of the special purpose financial report in accordance with the accounting policies described in Note 1 of the financial statements and for such internal control as the office bearers determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the special purpose financial report, the office bearers are responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the office bearers either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

The office bearers are responsible for overseeing the Association's financial reporting process.

## **Auditor's Responsibilities for the Audit of the Financial Report**

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the office bearers.
- Conclude on the appropriateness of the office bearers' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.



# G. C. C. Business & Assurance Pty Ltd

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- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the office bearers regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*GCC Business & Assurance Pty Ltd*

*Graeme Green*

Graeme Green – Director

GCC Business & Assurance Pty Ltd  
(Authorised Audit Company No. 307963)

Dated: *25 March, 2021.*

G. C. C. Business & Assurance Pty Ltd

ABN 61 105 044 862

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Email: gmga@gccbussines.com.au

Suite 807, 109 Pitt Street, Sydney

**AUDITOR'S INDEPENDENCE DECLARATION**

**ANZAUS Inc. (Australian & New Zealand Association of Urological Surgeons)**

**ABN 62 193 521 275**

**Auditor's Independence Declaration under Section 307C of the Corporations Act 2001.**

We declare that, to the best of our knowledge and belief, during the year period 31 December 2020, there have been:

- (i) no contraventions of the auditor independence requirements as set out in the Corporations Act 2001 in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

*GCC Business & Assurance Pty Ltd*

.....*Graeme Green*.....

GCC Business and Assurance Pty Limited

Graeme Green FCA

Director

Registered Company Auditor No. 307963

Dated: *15 March, 2021*