

## FEES

The fee arrangement is based on the expected amount of time and the level of staff required to complete the services as agreed or as otherwise stated in any other terms of engagement with you.

Fee invoices will be issued as work is performed, or as otherwise agreed based on rates agreed or our hourly charge out rates shown on our website at <https://mercia.net.au/fees/>.

## OWNERSHIP OF DOCUMENTS

All original documents obtained from the client arising from the engagement shall remain the property of the client. However, we reserve the right to make a reasonable number of copies of the original documents for our records.

Ownership of these documents will vest in you. All other documents produced by us in respect of this engagement will remain the property of the firm.

The firm has a policy of exploring a legal right of lien over any client documents in our possession in the event of a dispute. The firm has also established dispute resolution processes.

## PERIOD OF ENGAGEMENT

This engagement will start upon acceptance of the terms by engagement by the Client in line with this brochure. We will not deal with earlier periods unless the Client specifically asks us to so and agree

## CONFIRMATION OF TERMS

Acceptance of our services in conjunction with this information brochure indicates that you understand and accept the arrangements. This information will be effective for future engagements unless we advise you of any change.



***PROVIDING PERSONALISED  
TAXATION, ACCOUNTING, &  
BUSINESS ADVISORY SERVICES***

***CONNECTING YOU WITH FINANCE, INVESTMENT,  
& INSURANCE SERVICES***

Mercia Taxation and Accounting

Mercia Finance

11 Kintail Road, Applecross, 6153

Phone: 08 6214 3900

Fax: 08 6214 3999

[www.mercia.net.au](http://www.mercia.net.au)



THIS BROCHURE IS TO CONFIRM OUR UNDERSTANDING OF THE TERMS OF  
OUR ENGAGEMENT AND THE NATURE AND LIMITATIONS OF THE SERVICES  
WE WILL PROVIDE



## CONFIDENTIALITY

In conducting this engagement, information acquired by us in the course of the engagement is subject to strict confidentiality requirements. That information will not be disclosed by us to other parties except as required or allowed for by law, or with your express consent.

## QUALITY ASSURANCE

We wish to advise that our firm's system of quality control has been established and maintained in accordance with the relevant APESB standard or Other relevant standard. As a result, our files may be subject to review as part of the quality control review program of the Certified Practising Accountants which monitors compliance with professional standards by its members or any other regulatory authority. We advise you that by accepting our engagement you acknowledge that, if requested, our files relating to this engagement will be made available under this program. Should this occur, we will advise you.

## PRIVACY

We may collect Personal Information about you, your associated businesses, or entities, when we provide services to you. If we do collect information, you agree to work with us to ensure that we both meet the obligations that we each may have under the Privacy Act 1988 (as amended) (Privacy Act). The obligations may include notifying the relevant person to whom the personal information relates who we are and how we propose to use their personal information. Where you have collected personal information, you confirm that you have collected the personal information in accordance with the Privacy Act, that you are entitled to provide this personal information to us and that we may use and disclose the personal information for the purpose/s we provide our services to you. We will handle personal information in accordance with the Privacy Act.



## RESPONSIBILITY OF CLIENT

Clients are responsible for the reliability, accuracy and completeness of the taxation, financial and any other information provided and disclosure of all material and relevant information. Clients are required to arrange for reasonable access by us to relevant documents, and shall be responsible for both the completeness and accuracy of the information supplied to us. Any advice given to the Client is only an opinion based on our knowledge of the Client's particular circumstances. Clients or their staff are responsible for maintaining and regularly balancing all books or accounts, and the maintenance of an adequate accounting and internal control systems. Clients have obligations under self-assessment to keep full and proper records in order to facilitate the preparation of accurate returns. It is the responsibility of clients to keep those records for seven (7) years.

## PURPOSE, SCOPE AND OUTPUT OF ENGAGEMENT

We will provide accounting and taxation services which will be conducted in accordance with the relevant professional and ethical standards issued by the Accounting Professional & Ethical Standards Board Limited (APESB). The extent of our procedures and services will be limited exclusively for this purpose. As a result, no audit or review will be performed and, accordingly, no assurance will be expressed. Our engagement cannot be relied upon to disclose irregularities including fraud, other illegal acts and errors that may exist. However, we will inform you of any such matters that come to our attention. The engagement will include the operations and procedures of the Client as agreed.

We will also provide or work with referral partners to assist you with finance, investment, and insurance services.

Our professional services are conducted and the documentation will be prepared for distribution to you or the relevant specific organisation or party for the purpose specified in the report or as agreed. We disclaim any assumption of responsibility for any reliance on our professional services to any party other than as specified or agreed, and for the purpose which it was prepared. Where appropriate, our report will contain a disclaimer to this effect.

*Our affiliated businesses:*

**Accountants and Auditors of SMSF**  
[www.auditofsmsf.com.au](http://www.auditofsmsf.com.au)

**Mercia Finance or Referral Partners:**

- ⇒ Home & Investment Loans
- ⇒ Superannuation
- ⇒ Investments
- ⇒ Insurance
- ⇒ Advice