COVER OF EXCELLENCE™

Effective Services
Smart Accounting
ABN:24 277 438 320

Terms of Engagement

Confidentiality
Any information and all matters connected with and relating to the client's business and its performance are confidential and no party shall disclose them to any other person except his, her or its legal and financial advisers and bankers (and then only if the recipient agrees prior to receipt to keep the information disclosed confidential) unless the prior written consent or waiver of the client is first had and obtained. This excludes third parties such as staff or contractors of Effective Services and software houses that host your information such as accounting or cloud storage systems. By using our services you agree to your data being stored in the cloud and understand that your bookkeeping may be performed by our contractors.
We will have our own passwords to access your information as necessary. You should not disclose your passwords to us unless absolutely necessary. Under no circumstances should you ever disclose your banking password to any employee or contractor of Effective Services.

Provision of documents
In addition to the financial information required to complete your BAS, it is expected that the source documentation will be made available if we request it from you.

You are responsible for ensuring you comply with the substantiation provisions of the relevant tax laws and it is your responsibility to maintain internal control systems relevant to the protection and integrity of the financial information to ensure it is free from misstatement, whether due to fraud or error.

We will not be responsible for any errors brought about by your failure to provide information or documentation or your failure to provide material that is later found to be material to your BAS/bookkeeping requirements. You are responsible for the timely provision of information and we will not be responsible for any late lodgement or other fees and fines brought about by your failure act in a timely manner.

Lodgement of Business Activity Statements
Before lodgement of any necessary documentation on your behalf, I will forward draft documentation to you (client) for approval. I shall endeavour to ensure that documentation is lodged with the relevant departments by the due dates, provided all the information and documentation is received by 14 days prior to due lodgement date to allow us adequate time for preparation and lodgement of the documentation. I will not be liable for any penalties for failure to lodge any Activity Statement on its due date if documentation has not been provided. Tax Office requirements mean you must return a signed declaration to us before I can lodge any return.

"Client/Business Owner" Responsibilities
You will provide access to the relevant business records, as discussed. This may include paperwork relating to the transactions for the month or quarter.

This may include:

- Ongoing access to the Business Software.
- Bank statements (set up automatic bank feeds directly to accounting software).
- Credit card statements.
- Separate authorisations for payroll services.

- Answers to queries as required.

Please note:

- Unless otherwise discussed and agreed upon, it is your responsibility as the business owners for the maintenance and accuracy of business records and availability of records either for my processing or for verification and provision to authorities if required.
- I may request source documents for some items and process transactions based on the information provided by you, which does not necessarily include all source documents.
- It is a requirement that you must hold copies of all relevant documentation in compliance with the ATO standards.
- It is a requirement by the ATO that ABNs of suppliers be checked at least once a year to ensure that they are valid.
- All relevant documentation and information required to allow me to prepare and produce financial reporting to comply with legislative requirements must be received 14 days prior to due lodgement dates. I will not be liable for any penalties incurred if documentation and information has not been provided.
- A separate signed authority must be provided to me if I am engaged in making payments on your behalf.
- A separate specific authority form must be provided to me for each lodgement of documentation with the ATO; I will provide this form to you before each lodgement.

Ownership of Documents

Any source documentation engaged to prepare financial reports; Business Activity Statements and any other documents remain the client's property. I will keep our working papers on file for 7 years. All documents will be securely destroyed after this time.

Software and backups

I am not responsible for the performance of any software you use in your business or we use on your behalf. Cloud systems' performance may vary depending on your internet connection and the configuration of your hardware or network. If you stop paying your software subscription you may lose access to your records. You are responsible for maintaining backups of your business records. I suggest downloading reports and transactions listings at the end of each BAS or other accounting period and maintaining these in your own data base. I will also keep copies of your reports in our working papers. There may be a fee for us to provide these to you if you are no longer using our services. You agree that we may need the software provider's customer support to access your data file from time to time.

If you are using an Effective Services subscription to your accounting software you agree to pay the monthly subscription at the advertised price. If you have not paid the Effective Services invoice which includes your subscription charges within 30 days I reserve the right to cancel your subscription. If you stop paying your software subscription you may lose immediate access to your records.

You understand that we may store some or all of your information using the following systems. The links show where data is stored

- Google – Gmail
- Dropbox
- MYOB
- Xero
- Govreports on-line lodgement system

Bank Feeds

Most accounting software allows bank transactions to be downloaded from the bank directly into the software. For this to happen it will require you (the business owner) to either log into the software to set up the bank feeds or to complete a form to send to your bank. These bank feeds cannot be set-up without your permission. This does not give us access to your bank; i can only see the transactions downloaded into the software. I still need bank statements to be provided by you. If you have any further questions please let us know.

Ownership of the Accounting Software File

If our license for Accounting Software is used for your business, a licence removal fee may be charged at completion / termination of our bookkeeping services.

If you choose to discontinue our services including the provision of software through us, I shall cease our licence to that software noting that it is your responsibility to ensure you have retained the necessary business records that you are required to maintain.
If I have incurred subscription fees on your behalf in advance, then any early termination of this agreement may result in the balance of those subscription fees to be paid to us.
Please be aware that many software companies include in their terms and conditions the right to access your data file for their use and information. By giving us access to your business data (whether through our subscription or your own), in any accounting related software you also acknowledge that the terms and conditions of the software provider/s allow for their access to your data.

Communication with your Accountant
As a matter of professional courtesy, I would always seek your permission to discuss matters or send information to your Accountant.

Terms of Payment
Our terms of payment are strictly 7 days from the date of each invoice. I will provide you with an itinerated account of all fees, costs and disbursements from time to time. I reserve the right to increase our fees on an annual basis by a minimum of the increase in the CPI. I charge an additional half hour for visits to your office. Included in our fees are quarterly newsletters including updates from the tax office, software providers and business issues. Please let us know if you don't wish to receive these. In some cases there is a fee for software as a service and I on bill these fees to you. Please note: I may receive a commission from third parties for software sales or subscriptions.

Phone or Email Support
Quick phone calls and emails are all part of our service but a charge may apply when extended support is required.

Standards
I aim to provide the highest standard of professional service and are focused on the concerns of our business clients. If for any reason you feel you have not received the level of service expected or have an issue to raise, please contact the business principal to discuss how the problem may be resolved. Furthermore, as a Member of the Institute for Certified Bookkeepers (ICB), Effective Services is subject to the ethical requirements of ICB and its Investigations and Disciplinary processes. These requirements cover issues such as Code of Conduct and Ethics, adherence to Bookkeeping Standards, requirements to undertake Continued Professional Education. Should there be an issue regarding the ethical or business practices of either me or my Company, such matters may be referred to ICB.

As a member of the Institute of Public Accountants I am part of the IPA Professional Standards Scheme and my liability is limited by a Scheme approved under Professional Standards Legislation. For more information on the IPA Professional Standards Scheme or Professional Standards Schemes generally, please refer to: www.psc.gov.au

Indemnity
You agree to us indemnify us for any loss that may result from third party claims arising from the provisions of the services. If there is a claim against us for loss, the loss will be proportionately reduced by the extent of your contribution to the loss.

Termination of Engagement
This agreement may be terminated by either party with one month's written notice. Upon termination by you, the client, you agree to pay any outstanding fees including 3rd party software subscriptions or transfer fees. Once final payment has been received I can release your accounting file.

Terms of Engagement
I reserve the right to amend these terms and conditions from time to time. A current copy will be posted on our website www.effectiveservices.com.au .

Complaints
I aim to provide the highest standard of professional service and are focused on the concerns of your business. If, for any reason, you feel you have not received the level of service expected or have an issue to raise, please contact me to discuss how the problem may be resolved. Complaints about the BAS services you receive can be made directly to the Tax Practitioners Board.
The Tax Practitioners Board's complaints process is explained, and the online form is available at https://www.tpb.gov.au/complaints

Furthermore, as a member of the Institute for Certified Bookkeepers (ICB), I am subject to the ethical requirements of ICB and its investigations and disciplinary processes. These requirements cover issues such as code of conduct and ethics, adherence to bookkeeping standards and requirements to undertake continued professional education. Should there be

an issue regarding the ethical or business practices of myself or my business, you may refer such matters to ICB at https://www.icb.org.au/

Payroll

I will set-up your payroll system from information provided by you. In order to minimise the chance of errors you must provide details I request, including original documents if required.

All payroll will be calculated from information provided by you. This includes identifying the correct Award applicable to your employees, timesheets, staff contracts, TFN Declarations, Super Choice Forms and any other document that affects the calculation of payroll. We will use this information to process payroll, calculate PAYG Withholding and superannuation. The information will be supplied to us by you at least 48 hours before any pays are due to employees. You agree to check all payroll calculations before transferring any monies to employee accounts.
We cannot be familiar with all Awards therefore we will need to rely on you to advise us of the Award applicable to your employees and anything in that Award that affects the payroll calculations. I can assist you with gathering and researching information but I am not an industrial relations advisors. I strongly suggest you employ a legal specialist for advice on industrial relations matters.

Single Touch Payroll

- If we prepare the pay run but an authorised officer of the client, finalises and "submits" the payroll report then you agree that:

"You require us to process the payroll using information provided by you for each pay run. I will provide the reports, payslips and other information to you for approval and lodgement."

- If we are reporting to the ATO on your behalf, you agree that:

"You are authorising us as your Agent to give payroll reports to the Commissioner based on the payroll information you provide to us for each pay run.
You acknowledge and declare that when you provide us with information and instruction to prepare your payroll that: the provision of that information is also a confirmation and declaration by you to us that we are authorised to provide payroll reports to the Commissioner based on the information and that the information provided for the preparation of payroll is true and correct." If i are lodging your data for Single Touch Payroll, i will obtain your written permission for each and every lodgement.

It is an ATO requirements that you provide us with signed lodgement authorisation for either each payroll event or for all regular payroll events for 12 months after the date of signing the relevant authority.

Use of Contractors
At times I may outsource some of our work which involves us entering into an agreement with a third party to provide specific processes, functions, services or activities for me. If I decide to do this as part of performing the services for you, I will contact you first to seek your approval to engage other parties.
All our contactors are Australian based, registered BAS Agents and members of professional organisations.

Oct 2025

"Liability Limited by a scheme approved under Professional Standards Legislation."

BAS agent
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