



AUDIT QUALITY: *A Fresh Perspective*

CONTENTS

Table of Contents

04	• Legal Structure and Ownership	18	• Statement of Effectiveness
05	• Network Membership	19	• Listed Audit Clients
06	• Sub-Committees and Industry • Specialisation Groups	20	• Independence Procedures
07	• Governance	22	• Professional skills and Education
08	• Internal Quality Control System	24	• Financial Information
13	• Engagement Performance	25	• Partners' Remuneration
15	• Monitoring	26	• Contact Us



INTRODUCTION

About the Report

This transparency report has
been prepared in accordance
with the provisions of section 332
of the Corporations Act 2001

All information in this report is of a general nature only. No professional advice or services are being provided by Hall Chadwick from the provision of this document. While we have taken care to ensure the accuracy of all information supplied, no responsibility can be taken for any loss arising from action taken or refrained from on the basis of this publication.

Liability limited by a scheme approved under Professional Standards Legislation.

Legal Structure & Ownership



The Hall Chadwick National Association (“the Association”) is an unincorporated association made up of member firms. The Association comprises the following member firms - Hall Chadwick NSW (Sydney), Hall Chadwick VIC (Melbourne), Hall Chadwick QLD (Brisbane) and Hall Chadwick WA (Perth). Members of the Association are independently owned firms across Australia that each carry on their own separate and distinct businesses.

The Hall Chadwick National Association is defined as a Network of Member Firms under APES 110. Each member firm in the network is run separately and independently of each other and is governed entirely by its own partners and management team.

Member firms in the National Association do however share the same audit manual, audit methodology and audit independence procedures.

There is no joint ownership and no profit-sharing arrangements among the member firms in Hall Chadwick NSW, Hall Chadwick QLD and Hall Chadwick WA. Partners of these member firms are not legal Partners with the Partners of these other member firms and are not responsible for any services they provide.

Hall Chadwick NSW has an equity interest in Hall Chadwick VIC. Hall Chadwick VIC is managed by a board comprising of directors from both Hall Chadwick NSW and Hall Chadwick VIC.

The Association is a not-for-profit entity that does not provide professional services but provides services to each of the member firms. It charges member firms a fee calculated as a percentage of their annual fees in order to cover costs. The costs incurred by the Association are for services such as quality control, national conferences, marketing, technology and publicity where the benefits of the services can be gained by all firms.

Membership is governed by an Association Agreement. The key condition of membership is that member and representative firms are reputable and substantial accounting firms providing a range of services including audit, business services, tax and insolvency and satisfy all professional standards and quality assurance procedures required to practice as chartered accountants.

The Association is governed by an Executive Committee. The Executive Committee comprises partners from each of the member firms. The Executive Committee is responsible for the strategic direction of the Association.

The Association supports each firm in the delivery of their local services by supporting quality, consistency and efficiency across member firms.

• Network Membership

HALL CHADWICK 

Hall Chadwick National Association

Each Hall Chadwick firm is independently owned and operated by the partners of each firm using a variety of private entities including unit and discretionary trusts, partnerships and proprietary companies. The partners of each firm are ultimately responsible for the governance of their firm and meet regularly to discharge their responsibilities as business owners.

Each firm has an executive group of partners and/or a management committee to assist in the day to day running of their practice. Accountability and reporting is by divisional service lines.



PrimeGlobal

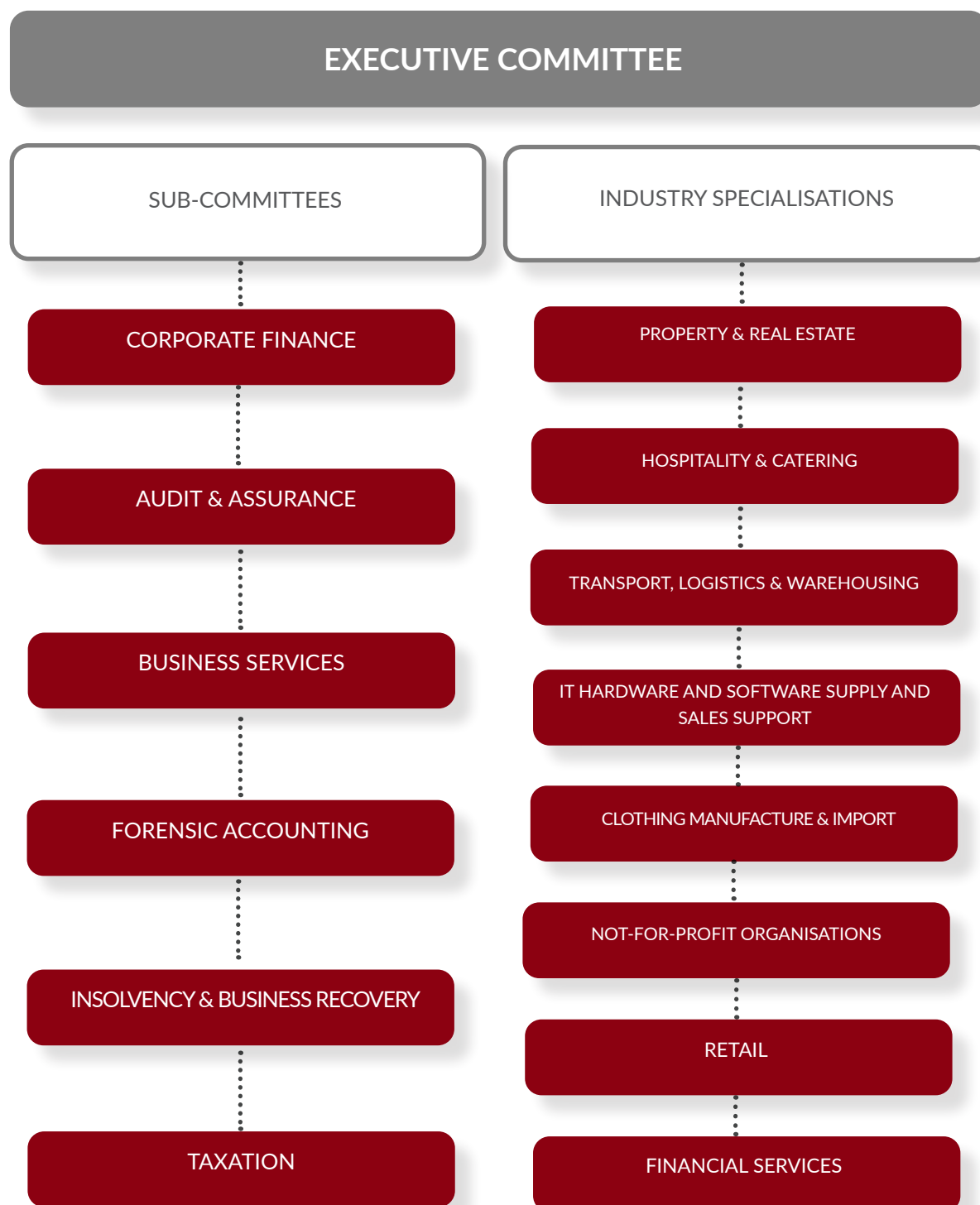
*An Association of
Independent Accounting Firms*

PRIMEGLOBAL International Network

To complement our Australian network, Hall Chadwick is also a member of the PrimeGlobal International accounting group. PrimeGlobal is one of the five largest associations of independent accounting firms in the world.

PrimeGlobal comprises approximately 300 highly successful independent public accounting firms in over 80 countries. PrimeGlobal member firms offer a range of services and industry expertise around the globe. Their main purpose is to provide member firms and their clients with a pipeline to build relationships and share ideas and business opportunities.

Sub-Committees and Industry Specialisation Groups



Governance

The Partners of each firm are responsible individually and collectively for developing and implementing policies and strategies for each firm and for its direction and management. The Partners of each firm oversee all of the firm's activities and the making of decisions, including:

- establishing and implementing the overall goals and plans of the practice;
- evaluations concerning promotions of personnel;
- admission of new Partners;
- monitoring the firm's financial progress and position;
- other matters relevant to operating as a practice under the law and as members of Chartered Accountants Australia and New Zealand (CAANZ).

The Partners meet regularly to review progress against various key performance indicators and further on an ad hoc basis as required. Bi-annual meetings are also held to review the strategic direction of each firm.

Each firm has a designated partner with responsibility for oversight of the following areas who reports back to the regular Partner meetings:

- Information Technology
- Quality Assurance
- Marketing
- Human Resources
- OH&S
- Finance
- Administration

The responsibility for dealing with administrative matters of each firm throughout the year is dealt with by the relevant partner as and when required.

The Managers and Associates of each firm are employees of senior status who have the responsibility of managing a team of staff and working directly with the Partners on a number of administrative matters. The Managers and Associates of each firm enjoy greater benefits and have greater responsibilities.

Each firm encourages consultation between Partners and staff. As such regular departmental and ad hoc meetings are held throughout the year between staff and their relevant Partners.

Each firm has established management committees for each division, including audit, accounting and tax, and insolvency. These are chaired by a partner from each division and comprise the associates, managers and partners from each division.

These meetings allow staff to provide and receive timely feedback on work processes and assess avenues for quality control improvements

Internal Quality Control System

The Hall Chadwick National Association has adopted policies and procedures that have been developed in accordance with both the AUASB's ASQC 1 'Quality Control for Firms that Perform Audits and Reviews of Financial Reports' and the APESB's revised APES 320 'Quality Control for Firms'.

Hall Chadwick's quality control system includes the following elements:

- Leadership
- Ethics
- Client Engagement & Acceptance
- Human Resources



• Leadership

The Hall Chadwick National Association recognises the importance of quality in performing all client assignments and is committed to ensuring that quality not be compromised by commercial considerations. Each firm's Partners accept ultimate responsibility for Hall Chadwick's system of quality control.

The Audit Partners of each firm assume overall responsibility for all audit work that is carried out and for ensuring the use of appropriate methodology and adherence to auditing standards. Audit associates and senior managers are held accountable for each engagement performance and the implementation of each firm's professional standards within the audit process.

The mandatory status of APES 320 & ASQC1 is acknowledged and each Hall Chadwick firm reaffirms its intention to operate its practice in a climate of quality.

Each firm's commitment to quality, and the quality control procedures needed to ensure that this is achieved are embedded in technical training programs involving all professional staff, various work review procedures and staff appraisal processes.

The Partners have made it a priority to devote sufficient resources for the development and improvement of each firm's quality control procedures. Regular communication and reinforcement of Hall Chadwick's quality control principles to all levels of staff have been built into the way each firm performs its work, and it is one of the major roles of all Partners.

• Ethics

Each firm expects all of its members to conduct themselves, when dealing with clients, the wider public or other professionals, in a manner that will bring credit to the Association and to themselves. Partners and staff should at all times comply with relevant laws and regulations and avoid any act or omission that may bring discredit to the association or the profession. Accordingly, each Firm has adopted the obligations outlined in APES 110 “Code of Ethics for Professional Accountants” and APES 320 concerning Ethical Requirements. As a Chartered Accounting firm, we are also governed by the by-laws of CAANZ.

A copy of each firm’s protocol and procedures is provided to all new incoming members of staff who are required to sign off on each firms’ protocol and procedures prior to employment commencing. Any personnel not adhering to each firm’s protocol and procedures will be counselled and where appropriate may be subject to disciplinary action.

No team member is permitted to hold a financial interest in an audit client and all staff are required to disclose any relationships with audit clients bi-annually through completing an Independence questionnaire. The audit engagement Partners and the audit Independence Committee are responsible for evaluating any threats to independence and ensuring any threats that clearly are not insignificant are documented and eliminated or reduced to an acceptable level.

Each firm requires all staff to comply with the National Privacy Principles in dealing with client information and to maintain strict client confidentiality regarding all work assignments.

• Client Engagement & Acceptance

Partner Rotation

In accordance with legislation and professional standards, Hall Chadwick requires the lead engagement Partner and the engagement quality control reviewer on listed entity audit engagements to be rotated from the audit after five years (or seven years where approved by the audit committee). For other public interest entity audit clients the key audit Partners will be rotated after seven years.

Client Engagement and Acceptance

Each firm is committed to carrying out vigorous procedures prior to accepting any new audit clients in order to satisfy themselves that any proposed client is a good fit for their firm and capable of catering to the client's needs. These procedures are designed to assess any risk associated with new clients and issues we consider include:

- Risks associated with the entity's business, Industry or operating location.
- Enquiries made with the previous auditors regarding the circumstances leading to the change in auditor and whether there are any professional or ethical reasons why we should not accept the appointment.
- Conflict of Interest & Independence checks across the Hall Chadwick National Association

- Whether the entity has a problematic credit history.
- Whether the firm has the necessary resources and skills to satisfactorily complete the requested assignment.

For all new clients, in addition to completing a conflict check we are required to complete the client acceptance checklist contained in the CaseWare work papers.

For all continuing engagements there is a requirement that at the end of every audit, and then prior to commencing the audit of the same entity the following year, the audit Partner assesses the firm's ongoing independence and client acceptability. Any issues that came to our attention during the audit are taken into account as part of this assessment.

Fee Dependence

The firm regularly monitors the reliance on revenue received from individual audit clients to ensure not more than 15 per cent of each firm's revenue comes from a single client and that appropriate safeguards are in place to reduce the threat of reliance on any particular revenue source.

• Human Resources

At Hall Chadwick, we understand that successful business is about people and teamwork. As a result, we are always on the lookout for talented people who are passionate about accounting. We recognise that our continuing success depends upon the quality and culture of our people.

We are only able to provide a high standard of audit services to our clients through employing highly capable employees in our firm. We have therefore made recruiting and retaining high calibre and robust staff one of our top priorities.

Human Resources matters are managed by each of the firm's HR personnel, with input from the Partners in each firm and relevant service line.

The majority of all staff working on audit engagements are qualified accountants with either CAANZ or CPA Australia, or are training towards achieving that qualification.

We recruit accounting cadets and graduates, as well as qualified and experienced audit professionals throughout the year based on each firm's internal requirements. Our level of staff resources is monitored on a regular basis in order to ensure that we have the right levels of expertise within each team.

Each firm has developed detailed job descriptions for all levels of staff setting out not only roles and responsibilities of staff at each grade, but also the level of skills and competencies that staff are expected to have developed. Staff are currently reviewed on a six-monthly basis. Further, audit staff receive informal performance feedback at the end of each audit engagement. No staff member is remunerated on the basis of selling non-audit services to audit clients.

Hall Chadwick is an equal opportunity employer and is committed to the recruitment and development of a diverse workforce made up of competent and committed individuals.

Engagement Performance



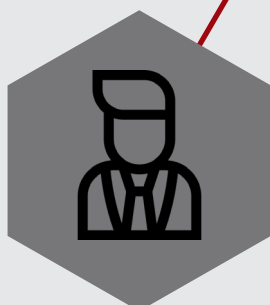
Methodology

In order to ensure Hall Chadwick's audit methodology and documentation are fully compliant with all relevant accounting and audit standards, each firm is committed to the implementation of the CAANZ audit manual. Each firm has adopted this manual and our audit software provider, CaseWare, has linked the CaseWare audit software to CAANZ's audit manual. This manual is readily available to all staff of each firm.

Supervision & Review

All work is carried out by suitably experienced audit team members and individual job progress is reviewed during regular team meetings. A review for completeness and accuracy of work is then performed by senior members of staff, who raise any significant matters with the relevant manager and Partner.

We acknowledge the requirement for audit engagement Partners to dedicate appropriate time to each audit engagement. As a result, the Partners are actively involved in audit planning, assisting audit staff to gain an understanding of the client's business and to consider specific audit risks.



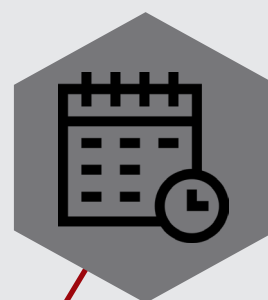
Consultations and Referrals

Where our audit clients require the services of other professionals, we assist them by referring them to either specialist experts within each firm or across the Hall Chadwick association. Such referrals when required are only made with the approval of the engagement Partner.

Audit Documentation

Each firm is committed to the audit documentation requirements that are contained CAANZ's audit manual and the CaseWare audit software. Each firm's audit documentation policy identifies the use of certain mandatory CaseWare audit programs. This document is regularly reviewed and updated by the audit management group of each firm and forms part of each firm's regular training program. This document has been incorporated into the audit manual and has been linked with the general documentation requirements encapsulated in the manual.

Each firm remains committed to appropriate training and review by senior staff and Partners to ensure that appropriate audit file documentation and mandatory CaseWare audit programs are completed on all audit engagements and in a timely manner. All client files are kept to a high standard and in a state that any auditor with relevant experience on reviewing the file, would be capable of understanding the work completed and conclusions reached.



Engagement Quality Control Reviews (EQCR)

Each firm has established and documented a process to assess whether an EQCR is required for non-listed entities. The factors considered include:

- Whether the engagement Partner has been the engagement Partner for over 5 years.
- Client turnover.
- Assessed audit risk.
- The existence of any close personal relationships between the engagement Partner and the client.
- Rotation of the Audit Manager

Where it is considered that an EQCR is warranted, they are carried out by a Partner with sufficient audit experience, who is not otherwise involved in providing services to that client.

Monitoring

Quality Control

Each firm has established a Committee which supervises the firm's monitoring activities. The committee comprises Partners from each firm together with senior personnel .

These committees meet as and when required. Regular matters dealt with by these committees include:

- i. Review of independence checklist for all divisions within the practice.
- ii. Undertake risk assessments for all sections of the practice.
- iii. Review of procedures for dealing with complaints and whistleblowers.
- iv. Review of the monitoring programs.
- v. Partner review process.
- vi. Monitoring of all other committee meetings within the practice.

Cold File Reviews

Regular internal and external peer reviews are conducted in relation to statutory audits carried out by each firm in relation to audit quality and compliance with independence procedures.

National Association Member Firm Audit Peer Reviews

Audit Partners in each member firm of the National Association complete peer reviews of audit files of their other member firms on a rotation basis throughout the year. The most recent peer review of each firm's audit files was conducted in November 2019.

CAANZ Reviews

An independent quality assurance review is also conducted by a reviewer appointed by CAANZ as and when required.

The Partners and senior management consider all recommendations arising from the various monitoring reviews and take action to implement appropriate changes to our organisational procedures.

The quality control framework has also developed procedures to monitor any complaints and allegations against the firm in respect of the professional services provided, together with whistleblower revelations received regarding client affairs.

• Regulatory Monitoring

Regular external reviews are conducted by the regulatory bodies below of statutory audits carried out by Hall Chadwick firms in relation to audit quality and compliance with independence procedures. Each firm welcomes these reviews as an opportunity to gain valuable external feedback regarding the functioning of our Quality Control framework and processes.

The Partners of each firm consider all recommendations made from these inspections and work with the responsible staff to implement any necessary changes to work processes. Specific staff training needs highlighted in the reviews are also taken into account and provided as required.

While Hall Chadwick is committed to providing clients with the highest level of audit quality, in order to mitigate risks it is both appropriate and legally required that we maintain adequate Professional Indemnity insurance cover. Each firm in the association currently holds cover with a limit of circa \$20m, except Hall Chadwick WA which holds cover with a limit of circa \$10m.



Australian Securities & Investments Commission (ASIC)

ASIC is the main regulatory body responsible for the licensing and oversight of auditors and audit firms in Australia. ASIC conducts an audit inspection program which reviews compliance with audit quality and auditor independence requirements of the Corporations Act 2001. Hall Chadwick was last inspected by ASIC in 2020 (Sydney office).



Chartered Accountants Australia and New Zealand (CAANZ)

CAANZ members who hold a Certificate of Public Practice (CPP) are required to undergo CAANZ's Quality Review Program. The program is designed to assess whether members in public practice have the appropriate quality control policies and procedures in place to comply with professional standards and regulatory requirements. As a Chartered Accounting firm where the majority of our Partners are CAANZ members, Hall Chadwick is subject to the CAANZ Quality Review Program.



Public Company Accounting Oversight Board (PCAOB)

The Sydney firm is registered with the PCAOB in the US and can undertake audit work for the Australian subsidiaries of publicly listed American companies. The last PCAOB inspection was conducted in November 2013 of the Hall Chadwick NSW office.

• Internal Monitoring

The firm recognises the requirements of APES 320 to provide a relevant and effective system of quality control and is committed to its ongoing evaluation. As such, each firm has developed the following mechanisms to monitor its Quality Control Framework:

The Audit Peer Review Program is governed by the Association's Audit Peer Review Charter and administered by the Audit and Assurance committee. A selection of each firm's audit files are reviewed annually and cover the following:

- Compliance with Hall Chadwick's Quality Control and Independence policies.
- Compliance with the Associations peer review Checklist inclusive of compliance with Accounting and Auditing Standards.
- Each audit partner has a minimum of one engagement file reviewed to establish that sufficient appropriate audit evidence exists to support the opinion given and that the opinion was appropriate.

Peer Review reports are issued to the audit and assurance committee. Where necessary, Hall Chadwick's audit committee assists the respective firm to undertake any remedial action.

Staff are given regular feedback on the quality of their work through the audit peer review program. Performance appraisals also provide an opportunity to give feedback for the continuing education and development of staff.





Statement of Effectiveness

The Hall Chadwick National Association has implemented a comprehensive Quality Control framework with the objective of providing all stakeholders reasonable assurance that:

- Audit and other engagements undertaken by Hall Chadwick firms comply with Australian Auditing Standards, relevant ethical requirements, and applicable legal and regulatory requirements; and
- All audit reports issued are appropriate in the circumstances.

We confirm that on the basis of our Quality Control monitoring activities, Hall Chadwick is confident its system of internal controls is operating effectively, in all material respects.

Listed Audit Clients

Hall Chadwick National Association firms conducted the audits of the following listed entities during the year ended 30 June 2020

A1 Investments & Resources Limited	Intra Energy Corporation Limited
Aims Property Securities Fund	Kingston Resources Limited
Austar Gold Limited	Latin Resources Limited
Australian Pacific Coal Limited	Mariner Corporation Limited
Axiom Mining Limited	Oakdale Resources Limited
Azure Health Technology Limited	Open Learning Limited
Bailador Investments Limited	Pacific American Coal Limited
BIR Financial Limited	PTB Group Limited
Cape Range Limited	Pyx Resources Limited
Cokal Limited	SkyFii Limited
Credit Corp Group Limited	Strategic Minerals Corporation NL
Excelsior Capital Limited	Stonehorse Energy Limited
Field Solutions Group Limited	Sunvest Corporation Limited
Fiji Kava Limited	Timah Resources Limited
Food Revolution Group Limited	VDM Group Limited
Freelancer Limited	Viva Leisure Group Limited
GDI Property Group Limited	YPB Group Limited
ICS Global Limited	Zamia Metals Limited
Integrated Green Energy Solutions Limited	Zoono Group Limited



Independence Procedures

The Association has developed a number of internal procedures to ensure we remain independent from our clients and to eliminate any potential threats to our objectivity. Such procedures are designed to ensure compliance with the Independence requirements of the Corporations Act 2001 and those within the professionals standards.

Conflict Checks

Prior to consenting to act as the auditor of an entity the nominated Partner is required to e-mail Hall Chadwick's Independence Questionnaire, setting out the name of the entity and its Directors/Officers to all staff in their respective offices and to the designated audit Partner in each Hall Chadwick National Association office. The designated audit Partner in each firm is required to circulate the questionnaire to their own staff and report back to the nominated Partner any Independence concerns, within 48 hours.

The nominated Partner is then required to assess any threats to Independence. Where a threat to Independence is identified, the relevant firm's Audit Partners are required to meet and consider whether any safeguards can be put in place in order to still accept the appointment. In circumstances where the threat to independence cannot be reduced to an acceptable level, the nominated Partner must not consent to the appointment.

New & Ongoing Clients

For all new clients, in addition to completing a conflict check the designated audit Partner is also required to complete the client acceptance checklist contained in the CaseWare work papers. For all continuing engagements there is a requirement that at the end of every audit, and then prior to commencing the audit of the same entity the following year, the audit Partner assesses the firm's ongoing independence.

Provision of other services

Prior to agreeing to provide other services to an audit client of Hall Chadwick, the Partner who has been requested to provide that service is required to obtain the written prior approval from the audit engagement Partner before commencing that service. The audit engagement Partner is required to assess the threat to audit independence from the other service prior to giving his consent.

Independence Training

Independence training sessions are held across each firm annually to cover the independence obligations of all Hall Chadwick employees and to familiarise staff with the possible threats to independence.

This training is mandatory for all staff and Partners to attend

Staff Review Procedures

On a semi-annual basis an independence declaration is obtained from all Partners and staff of each firm to ensure they are aware of their responsibility to maintain independence and to confirm they do not hold any financial interest in an audit client of any firm in the National Association.

Audit Independence Committee

This committee has responsibility for ensuring that independence policies and procedures are updated in a timely manner in line with changes to the legal, professional and ethical requirements. This committee reviews the independence declarations completed by staff and Partners on a semi-annual basis. Where any positive declarations have been made by staff identifying independence concerns, the committee meets to determine any appropriate action to be taken to eliminate threats to the firm's independence and objectivity.

Auditor Rotation

Hall Chadwick supports processes to strengthen audit independence in cases where an auditor may otherwise become overly familiar with their clients over a long term association. As such, each firm complies with the Audit Partner rotation requirements of the Corporations Act 2001 in respect of engagement lead Partners and engagement review Partners for listed entities.

Specifically, the lead engagement Partner and engagement quality control reviewer on listed entity audit engagements are rotated from the audit after five years (or seven years where approved by the audit committee). For other public interest entity audit clients the key audit Partners will be rotated after seven years.



Professional Skills and Education

All staff of each firm are required to achieve and maintain technical competence in order for the Firm to have reasonable assurance that staff have the knowledge required to enable them to fulfil responsibilities assigned.

The firm has developed a comprehensive training program to familiarise professional staff on Hall Chadwick's audit methodology and procedures, financial reporting developments and other technical areas.

Professional development comprises three main areas:

- Self-study – from discussions, reading books, technical materials and journals, completing self-study courses, and participating in professional committees and activities.
- On the job training – from appropriate work assignments, effective instruction and supervision, accurate and timely performance appraisals and feedback, and assistance from interested mentors.
- Continuing professional education – from group conferences, programs, workshops, courses, seminars and other relevant formal sources.

Each Firm conducts regular staff training on audit related matters which all professional audit staff are required to attend. On a rotation basis, each professional staff member has the opportunity to prepare and lead the discussion on a relevant topic. External parties are also regularly brought in to present to audit team members on specific areas of audit training.

The Firm encourages staff to attend courses run by CAANZ and other relevant institutions or professional bodies. Staff also have access to up to date and comprehensive reference databases and materials covering auditing and accounting policy, procedures and methodology.

Each accredited professional staff member is required to meet and maintain training and development requirements and records in accordance with the regulations set by CAANZ and this is discussed with staff at their review.

- Congresses, conferences, forums, conventions, courses, seminars, workshops, lectures and other professional educational activities presented by CAANZ
- Meetings of CAANZ technical discussion groups
- Appropriate educational activities provided by the member's employer or practice entity, either in-house or externally by individuals or organisations engaged by the employer
- Tertiary courses presented by educational institutions
- Appropriate educational and developmental activities presented under the auspices of academic institutions, commercial establishments or other professional bodies
- Researching and writing technical publications, preparation and delivery of technical papers
- Service on technical or research committees under the auspices of CAANZ, CPA Australia other professional bodies or organisations



Financial Information

The total turnover for the Hall Chadwick National Association for the year ended 30 June 2020 was approximately \$74.6m (unaudited). Approximately \$8.2m of this relates to audits of financial statements conducted by the National Association and \$66.4m relates to other services provided by the National Association.

Partners' Remuneration

The Hall Chadwick National Association currently has 47 Partners who share in differing degrees in the risks and rewards of each Partnership. Whilst some Partners are solely fixed salary Partners, a number of other Partners, in addition to a fixed salary, also share in the ownership of each Partnership in varying proportions. Remuneration for all Partners is considered and agreed annually.

The remuneration package of a Partner is comprised of the following elements:

- Base Salary
- Bonus (A minor component of remuneration paid in limited circumstances)
- Dividend payments (for Partners with an equity holding)

In assessing remuneration of Partners, the following issues are considered:

- Quality of work and management of risk
- Interaction with clients
- Dealing with and handling of staff
- Level of and quality of fees
- Cultural mix within the firm
- Technical skills and experience
- Leadership
- Future prospects in relation to advancement of the firm
- Resource requirements of the firm
- Opportunities within the firm
- Anticipated growth of the firm
- Growth of the Partner's division

All these relatively subjective factors are considered at annual reviews of Partners. All of the above are considered to differing extents depending on the individual in determining remuneration and advancement.

A Partner evaluation procedure has been established. These procedures have been updated to include audit quality and independence. Partners are individually reviewed annually and advised of their progress.

No Partner remuneration is contingent upon factors that would compromise the firm's independence and that of the audits it conducts. As a result, the selling of non-audit services to audit clients is not a consideration used to assess the remuneration package of audit Partners.

HALL CHADWICK

CONTACT US



DREW TOWNSEND
PARTNER

dtownsend@hallchadwick.com.au



GRAHAM WEBB
PARTNER

gwebb@hallchadwick.com.au



SANDEEP KUMAR
PARTNER

skumar@hallchadwick.com.au



MARK TAYLOR
PARTNER

mark.taylor@hallchadwickqld.com.au



NIKKI SHEN
PARTNER

nshen@hallchadwickwa.com.au



CLIVE MASSINGHAM
PARTNER

clive.massingham@hallchadwickqld.com.au



DAVID LISSAUER
PARTNER

dlissauer@hallchadwickmelb.com.au



DAVID KENNEY
PARTNER

dkenney@hallchadwick.com.au



MICHEL HILLGROVE
PARTNER

mhillgrove@hallchadwickwa.com.au