



Our Ref: 8367

7th Floor, Albert Facey House  
469 Wellington Street, Perth

Mr Paul Martin  
Chief Executive Officer  
Shire of Serpentine Jarrahdale  
6 Paterson Street  
MUNDIJONG WA 6123

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PERTH WA 6849

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Dear Mr Martin

### **ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2020**

The Office has completed the audit of the annual financial report for your Shire. In accordance with section 7.12AD (2) of the *Local Government Act 1995*, we enclose the Auditor General's auditor's report, together with the audited annual financial report.

We have also forwarded the reports to the President and the Minister for Local Government, as required by the Act. You are required to publish the annual report, including the auditor's report and the audited financial report, on your Shire's official website within 14 days after the annual report has been accepted by your Council.

Material matters indicating significant adverse trends in the financial position are reported on page 2 of the auditor's report.

#### **Management Control Issues**

While the result of the audit was generally satisfactory, I would like to draw your attention to the attached listing of deficiencies in internal control and other matters that were identified during the audit. These matters were included in my interim management letters and are included here for completeness of reporting.

Please note that the purpose of our audit was to express an opinion on the financial report. The audit included consideration of internal control relevant to the preparation of the financial report in order to design audit procedures that were appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control.

An audit is not designed to identify all internal control deficiencies that may require management attention. The matters being reported are limited to those deficiencies that have been identified during the audit that are of sufficient importance to warrant being reported. It is possible that other irregularities and deficiencies may have occurred and not been identified as a result of our audit.

This letter has been provided for the purposes of the Shire and the Minister for Local Government and may not be suitable for other purposes.

I would like to take this opportunity to thank you, the management and the staff of the Shire for their cooperation with the audit team during our audit.

Feel free to contact me on 6557 7674 if you would like to discuss these matters further.

Yours faithfully

A handwritten signature in black ink that reads 'A Madnack'.

ARAM MADNACK  
DIRECTOR FINANCIAL AUDIT  
22 December 2020

Attach