

Hayley Ross

From: Reagan Lau <[REDACTED]>
Sent: Wednesday, 6 December 2023 3:16 PM
To: Paul Martin
Cc: Frazer Sullivan; Hayley Ross
Subject: Updates on Auditor's Report

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Dear Paul,

Please allow me to extend my sincere apologies for my statements relating to our Office being able to re-issue the auditor's report at the Special Audit, Risk and Governance Committee Meeting on Monday 4 December 2023.

Following thorough discussions with our executives and the technical team, our Office has determined that the subsequent amendments made to the certified financial report on 21 November 2023 are deemed insignificant and concluded that a re-issue of our auditor's report dated 22 November 2023 is not necessary as the original report accurately reflects the correct audit opinion.

Nevertheless, the Shire could communicate the amendments through a cover letter to the Minister and the Department of the subsequent amendments made to the previously certified financial report and that the error was discussed with the auditors and assessed to be insignificant to warrant a re-issue of the auditor's report.

The Shire's commendable intention to ensure transparency with ratepayers by addressing errors and presenting accurate amounts is appreciated. However, to prevent confusion, the published financial report should not have a later date than our auditor's report dated 22 November 2023.

I deeply regret any inconvenience or confusion my previous statements may have caused. If you require further clarification on this matter, please feel free to reach out.

Thank you for your understanding.

Kind regards,
 Reagan

Reagan Lau CA
 Assistant Director | Financial Audit
 Office of the Auditor General for Western Australia

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