



Attachments

Audit And Risk Management Committee Meeting 15 August 2023

6.1 (1) Audit and Risk Management Committee Minutes 30 May 2023

7.1 (1) Transmittal Letter to Commissioner - 30 June 2023

7.1 (2) Interim Management Letter Attachment - 30 June 2023

7.2 (1) Audit Survey Analysis



AUDIT AND RISK MANAGEMENT COMMITTEE MEETING

MINUTES

Held on

Tuesday 30 May 2023

Commenced at 4.00pm

Shire of Donnybrook Balingup Council Chamber, Donnybrook

A handwritten signature in black ink, appearing to read 'Ben Rose'.

Ben Rose
Chief Executive Officer

1 June 2023

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SHIRE OF DONNYBROOK BALINGUP
AUDIT AND RISK MANAGEMENT COMMITTEE MINUTES

Held at the Council Chamber
30 May 2023 at 4.00pm

The Chairperson declared the meeting open at 4:01pm and welcomed the members of the Committee.

The Chairperson requested that a declaration be read aloud by Commissioner Gail McGowan who has been authorised to attend the meeting via electronic means (Microsoft Teams).

“Pursuant to Section 14CA(5) of the Local Government (Administration) Regulations 1996, I Gail McGowan declare that I am situated in a location where I can maintain confidentiality throughout the duration of the meeting.”

1 DECLARATION OF OPENING

Chairperson – Acknowledgment of Country

The Chairperson acknowledged the traditional custodians of the land, the Wardandi People of the Noongar Nation, paying respects to Elders, past and present and emerging.

2 ATTENDANCE

MEMBERS PRESENT

COMMISSIONER	STAFF
Gail McGowan (Microsoft Teams)	Ben Rose – Chief Executive Officer Kim Dolzadelli – Director Corporate and Community Loren Clifford – Acting Manager Executive Services Samantha Farquhar – Administration Officer – Executive Services Belinda Richards – Manager Finance & Corporate
EXTERNAL MEMBERS	GUESTS
Ian Telfer – Chairperson Vivienne MacCarthy	Nil.

2.1 APOLOGIES

Nil.

2.2 APPROVED LEAVE OF ABSENCE

Nil.

3 ANNOUNCEMENTS FROM CHAIRPERSON

Nil.

4 DECLARATIONS OF INTEREST

Division 6: Sub-Division 1 of the *Local Government Act 1995*. Care should be taken by all Committee Members to ensure that a financial/impartiality interest is declared and that they refrain from voting on any matter, which is considered to come within the ambit of the *Act*.

Nil.

5 CONFIRMATION OF MINUTES

Minutes of the Audit and Risk Management Committee meeting held 8 March 2023 are attached (Attachment 5(1)).

EXECUTIVE RECOMMENDATION

That the Minutes of the Audit and Risk Management Committee Meeting held 8 March 2023 be confirmed as a true and correct record.

COMMITTEE RESOLUTION : ARM1/23

That the Minutes of the Audit and Risk Management Committee Meeting held 8 March 2023 be confirmed as a true and correct record.

CARRIED:3/0

The Chairperson called for a vote and the resolution was carried.

6 REPORTS OF OFFICERS

6.1 ANNUAL FINANCIAL AUDIT YEAR ENDING 30 JUNE 2023

Location	Shire of Donnybrook Balingup
Applicant	Shire of Donnybrook Balingup
File Reference	FNC 02A
Author	Kim Dolzadelli - Director Corporate and Community
Responsible Manager	Kim Dolzadelli - Director Corporate and Community
Attachments	6.1(1) - 2023 Audit Strategy Memorandum (ASM) Confidential Attachment
Voting Requirements	Simple Majority

Executive Recommendation

That the Audit and Risk Management Committee receive the confidential attachment “2023 Audit Strategy Memorandum for the year ending 30 June 2023”.

STRATEGIC ALIGNMENT

The following outcomes from the Council Plan relate to this proposal:

- Outcome 12 A well respected, professionally run organisation.
- Objective 12.1 Deliver effective and efficient operations and service provision.

EXECUTIVE SUMMARY

Moore Australia has been engaged by the Office of the Auditor General (OAG) for Western Australia to perform the annual audit of the Shire of Donnybrook Balingup (the Shire) annual financial report for the year ended 30 June 2023. Moore Australia have been sub-contracted by the OAG to undertake the audit, including the interim audit, and an Audit Entrance Meeting was held in May 2023 to review the audit scope and approach.

BACKGROUND

The primary scope and objective of the annual financial audit is to express an opinion as to whether the Shire’s general purpose financial report, as a whole, is free from material mis-statements (whether due to fraud or error) and is prepared (in all material respects) in accordance with applicable Australian Accounting Standards, the *Local Government Act 1995* and the *Local Government (Financial Management) Regulations 1996*.

The audit will also report on whether all audit procedures were satisfactorily completed in conducting the audit in accordance with Regulation 10(3) of the *Local Government (Audit)*

Regulations 1996. Guiding the audit process is an Audit Strategy Memorandum, which generally sets out:

- the audit scope and approach;
- key audit risk areas for focus; and
- effective communication between the auditor and those responsible for governance.

FINANCIAL IMPLICATIONS

Nil.

POLICY COMPLIANCE

Nil.

STATUTORY COMPLIANCE

Australian Accounting Standards, the *Local Government Act 1995* and the *Local Government (Financial Management) Regulations 1996*.

The audit will also report on whether all audit procedures were satisfactorily completed in conducting the audit in accordance with Regulation 10(3) of the *Local Government (Audit) Regulations 1996*.

CONSULTATION

On 15 May 2023 an Audit Entrance Meeting was held with respect to the Audit Strategy Memorandum for the year ended 30 June 2023 and was attended by the following representatives:

Organisation	Name	Position
Shire of Donnybrook Balingup	Mr Ben Rose	Chief Executive Officer
Shire of Donnybrook Balingup	Ms Gail McGowan	Commissioner
Shire of Donnybrook Balingup	Mr Kim Dolzadelli	Director Corporate and Community
Shire of Donnybrook Balingup	Ms Belinda Richards	Manager Finance and Corporate
Moore Australia	Mr Gregg Goodwin	Director
Moore Australia	Mr James Arthur	Senior Manager

The OAG nominated representative was unavailable to attend the Audit Entrance Meeting in this instance.

The Audit Strategy Memorandum for the year ended 30 June 2023 in part states the following:

“This document is strictly confidential and although it has been made available to management and those charged with governance to facilitate discussions, it may not be taken as altering our responsibilities to the Shire arising under our audit contract with OAG.

The contents of this document should not be disclosed to third parties without our prior written consent.”

In the interests of transparency, consent to table the document was sought and response received to the effect that the memorandum can only be a confidential attachment, it cannot be included in the public agenda.

OFFICER COMMENT

The Audit and Risk Management Committee is recommended to receive the confidential attachment “2023 Audit Strategy Memorandum for the year ending 30 June 2023”.

COMMITTEE RESOLUTION: ARM 2/23

That the Audit and Risk Management Committee receive the confidential attachment “2023 Audit Strategy Memorandum for the year ending 30 June 2023”.

CARRIED: 3/0

The Chairperson called for a vote and the resolution was carried.

6.2 IT SYSTEMS REVIEW

Location	Shire of Donnybrook Balingup
Applicant	Shire of Donnybrook Balingup
File Reference	FNC 02A
Author	Kim Dolzadelli - Director Corporate and Community
Responsible Manager	Kim Dolzadelli - Director Corporate and Community
Attachments	6.2.1 - IT Review
Voting Requirements	Simple Majority

Executive Recommendation

That the Audit and Risk Management Committee receive the IT Systems review and actions as contained within this report.

STRATEGIC ALIGNMENT

The following outcomes from the Council Plan relate to this proposal:

- | | | |
|-----------|------|---|
| Outcome | 12 | A well respected, professionally run organisation. |
| Objective | 12.1 | Deliver effective and efficient operations and service provision. |

EXECUTIVE SUMMARY

A review has been undertaken with respect to the Shire's IT systems and is presented to the Audit and Risk Management Committee for noting.

BACKGROUND

Harmonic IT, the Shire's external IT consultants, undertook a review of IT systems in place at the Shire. Details of the review, the findings and actions implemented are included in the confidential attachment. The attachment is maintained as confidential as it contains detailed information on the Shire's IT systems, firewalls, backup systems. Public release of this information presents a cyber-security risk to the Shire.

FINANCIAL IMPLICATIONS

No impact on allocated Budget.

POLICY COMPLIANCE

N/A

STATUTORY COMPLIANCE

Local Government (Audit) Regulations 1996, Regulation 17:

17. CEO to review certain systems and procedures

- (1) *The CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to —
 - (a) risk management; and
 - (b) internal control; and
 - (c) legislative compliance.*
- (2) *The review may relate to any or all of the matters referred to in sub regulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review not less than once in every 3 financial years.*
- (3) *The CEO is to report to the audit committee the results of that review.*

CONSULTATION

N/A.

OFFICER COMMENT

That the report, and confidential attachment, be received.

COMMITTEE RESOLUTION: ARM 3/23

That the Audit and Risk Management Committee receive the IT Systems review and actions as contained within this report.

CARRIED: 3/0

The Chairperson called for a vote and the resolution was carried.

With the permission of the Chair, the Director Corporate and Community presented an overview of the 2023/2024 Draft Budget Outline document and tabled the document..

COMMITTEE RESOLUTION: ARM 4/23

That the Audit and Risk Management Committee received the 2023/2024 Draft Budget Outline document tabled at the meeting.

CARRIED: 3/0

7 CLOSURES

The Chairperson declared the meeting closed at 4:35pm.



Our Ref: 8296

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469 Wellington Street, Perth

Ms Gail McGowan
Commissioner
Shire of Donnybrook-Balingup
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DONNYBROOK WA 6239

Mail to: Perth BC
PO Box 8489
PERTH WA 6849

Tel: 08 6557 7500
Email: info@audit.wa.gov.au

Dear Ms McGowan

**ANNUAL FINANCIAL REPORT
INTERIM AUDIT RESULTS FOR THE YEAR ENDING 30 JUNE 2023**

We have completed the interim audit for the year ending 30 June 2023. We performed this phase of the audit in accordance with our audit plan. The focus of our interim audit was to primarily evaluate your financial control environment, and to obtain an understanding of the key business processes, risks and internal controls relevant to our audit of the annual financial report.

Management Control Issues

We would like to draw your attention to the attached listing of deficiencies in internal control and other matters that were identified during the course of the interim audit. These matters have been discussed with management and their comments have been included on the attachment. The matters reported are limited to those deficiencies that were identified during the interim audit that we have concluded are of sufficient importance to merit being reported to management.

This letter has been provided for the purposes of your local government and may not be suitable for other purposes.

We have forwarded a copy of this letter to the CEO. A copy will also be forwarded to the Minister for Local Government when we forward our auditor's report on the annual financial report to the Minister on completion of the audit.

Feel free to contact me on 6557 7581 if you would like to discuss these matters further.

Yours faithfully

Mahmoud Salahat
Assistant Director
Financial Audit
24 July 2023

Attach

SHIRE OF DONNYBROOK BALINGUP**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023****FINDINGS IDENTIFIED DURING THE INTERIM AUDIT**

Index of findings	Potential impact on audit opinion	Rating			Prior year finding
		Significant	Moderate	Minor	
1. Segregation of Duties for Purchase Orders	No		✓		
2. Borrowings Reconciliation	No			✓	

Key to ratings

The Ratings in this management letter are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

Significant - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However even if the issue is not likely to impact the audit opinion, it should be addressed promptly.

Moderate - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.

Minor - Those findings that are not of primary concern but still warrant action being taken.

The ratings included are preliminary ratings and could be modified pending other findings being identified, rated and the consideration of them collectively on the ratings and any potential impact on the audit opinion.

SHIRE OF DONNYBROOK BALINGUP

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

1. Segregation of Duties for Purchase Orders

Our sample testing of expenditure internal controls noted an instance (out of nine transactions tested) where the purchase order was raised, approved, and matched to the supplier invoice by the same employee (Project Manager).

Rating: Moderate

Implication

Purchases made without proper segregation of duties increases the risk of unauthorised purchases being made.

Recommendation

The Shire should review its current procurement processes by placing independent reviews to ensure appropriate segregation of duties.

Management comment

The Shire acknowledges the feedback received and in the vast majority of cases independent reviews are undertaken. The Shire will review its current practice with a view to ensuring independent reviews of all purchases are made.

The Shires adopted Purchasing Policy clearly defines process and purchasing thresholds for the organisation.

Only authorised personnel can raise purchase orders with strict limits of the \$ value authorised for each person on the basis of need and risk.

As part of the final payment authorisation for payment batches all invoices are checked for appropriate costing detail, appropriateness of purchase and pricing.

Responsible person: Belinda Richards (Manager, Finance & Corporate)
Completion date: 6th July 2023

SHIRE OF DONNYBROOK BALINGUP
PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023
FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

2. Borrowings Reconciliation

We noted 5 instances between July 2022 and March 2023 where the borrowing reconciliations were performed over 30 days after the month end.

Rating: Minor

Implication

Reconciliations are a key control for ensuring financial data is complete and accurate within the general ledger from which financial statements are prepared. Delay in the preparation and review of the reconciliations increases the risk of errors in the financial statements.

Recommendation

The reconciliations should be performed in a timely manner by the end of each month. This reconciliation should be reviewed by a senior officer independent of preparation and evidenced accordingly.

Management comment

The Shire acknowledges the feedback, and notes that all future borrowing reconciliations will be independently reviewed within 30 days.

All borrowings are reported on a Monthly basis to Council through the Statements of Financial Activity.

Responsible person: Belinda Richards (Manager Finance and Corporate)
Completion date: 6th July 2023



AUDIT SURVEY ANALYSIS

A summary of the sector's response to the local government audit process

AUDIT SURVEY ANALYSIS

Introduction

Responsibility for financial auditing of Western Australia's local governments transitioned from the Department of Local Government, Sport, and Cultural Industries to the Office of the Auditor General with the proclamation of the *Local Government Amendment (Auditing) Act 2017*.

Since this time there has been a range of comments and criticisms of the audit that needed to be corralled and formalised in discussions with the OAG in order to get clarity and better understand how to improve the audit performance and outcomes for local governments.

Local Government Professionals WA partnered with WALGA during April to conduct a survey of the sector to ascertain current issues and attitudes associated with the annual local government audit process.

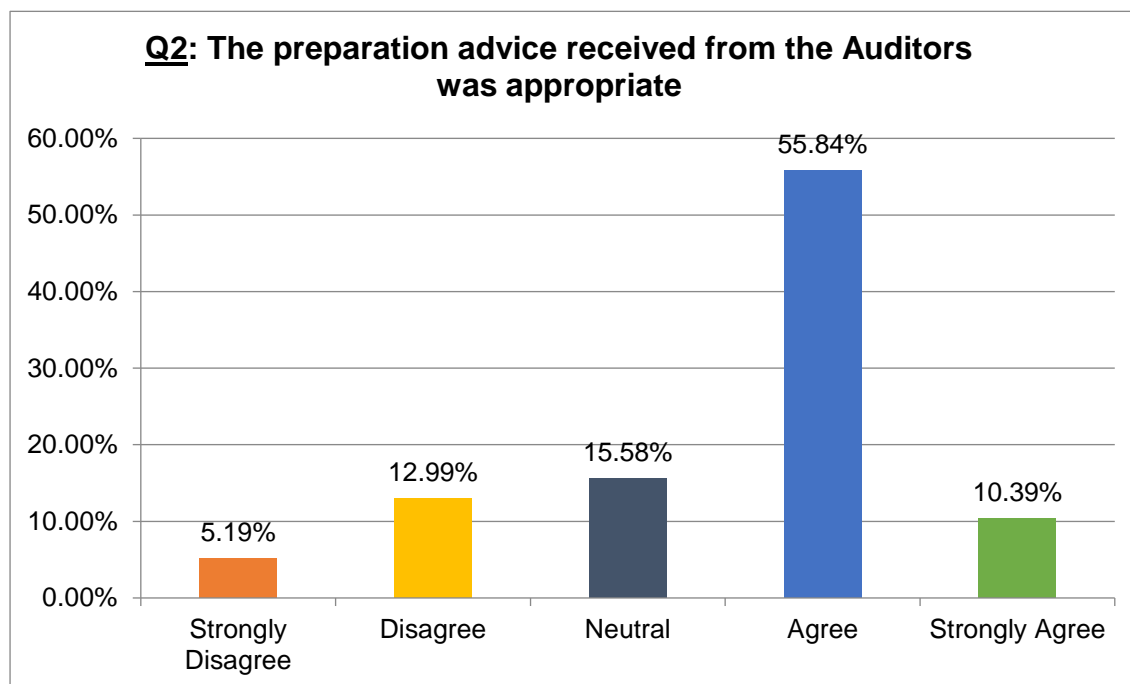
The survey was jointly designed to enable the Associations to provide consistent and constructive advice to the Office of the Auditor General. The OAG is supportive of the process and welcomes this contribution from the peak bodies to inform their continued improvement.

Data and quotations from the survey are provided so as to maintain the anonymity of the 91 local governments referenced as contributors at **Q1**. This level of response provides us with a high level of confidence that the results are strongly indicative of the sector perspectives on the questions asked.

Responses are presented in chart form, demonstrating the percentage of respondents indicating support for the available choices, followed by an indicative summary of the written comments that relate to each question.

The Key Emerging Issues are identified at the end of the report, together with an outline of the advocacy that Local Government Professionals WA proposes to take in response to the survey outcomes. It is anticipated that WALGA will develop its own advocacy to address the findings and we encourage all local governments to participate in that process.

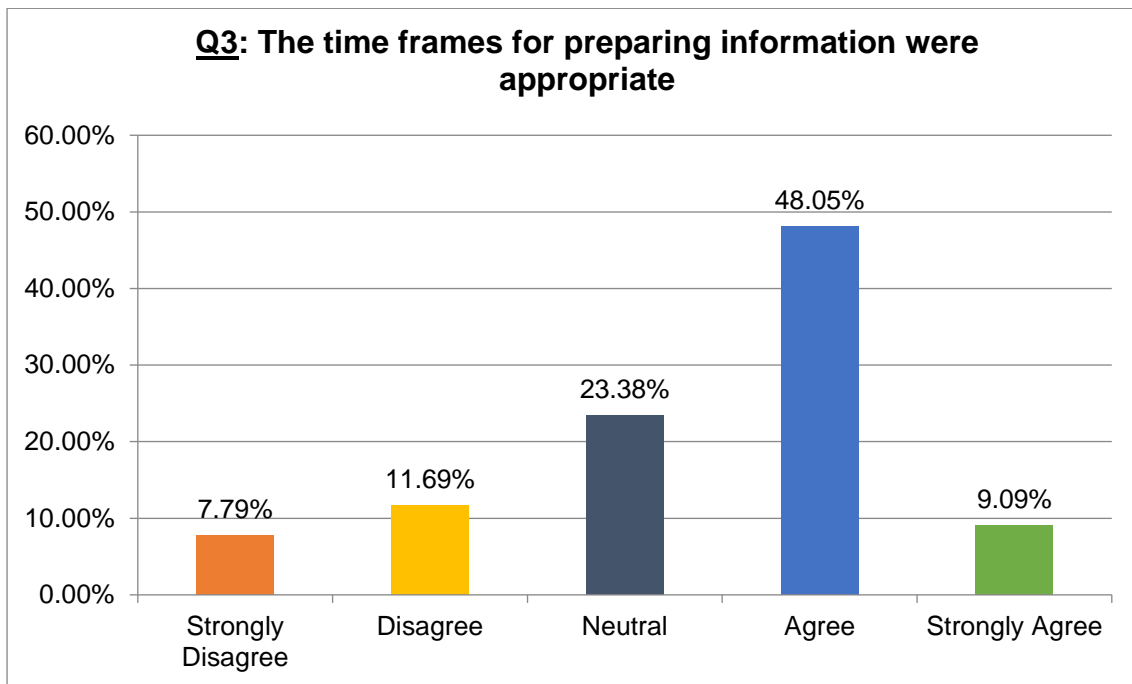
Survey Responses



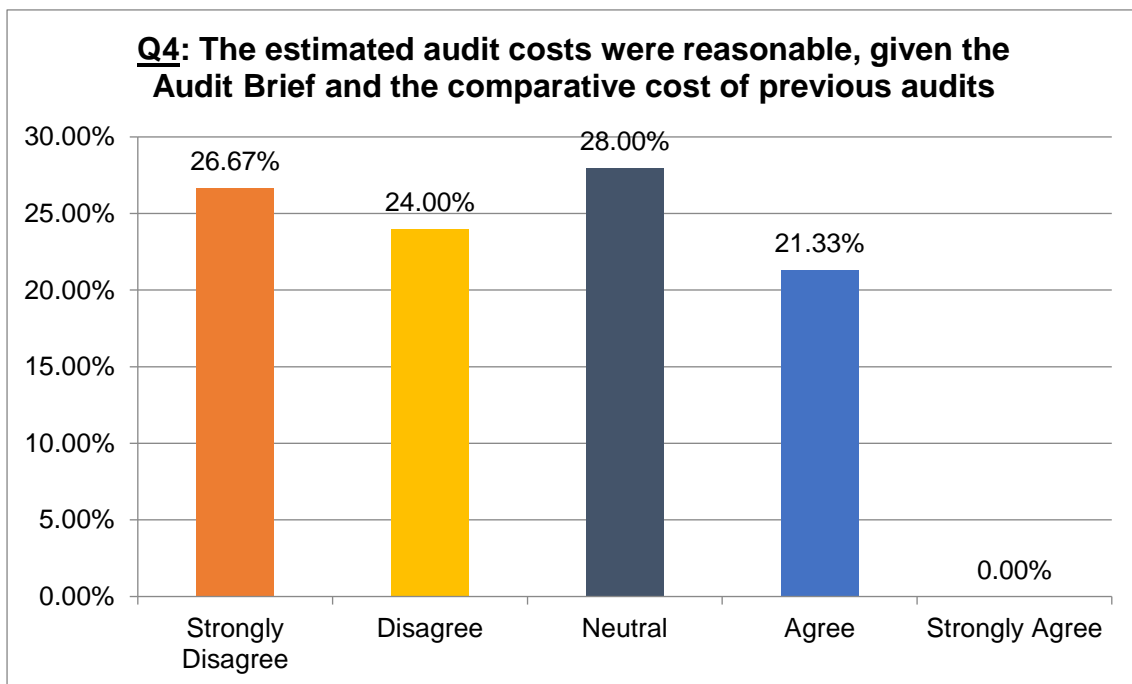
81.8% of respondents were happy with, or neutral to, the Auditors preparation advice.

Criticisms were essentially based on specific situational experiences, such as the withdrawal of the audit firm initially appointed to the process, late appointment of a contract auditor, or difficulty with the auditor's technology platform.

Some comments highlighted the vagueness of preparation requirements and the need for clarity, as well as the need for better appreciation by the auditors for the time involved in responding to their requests.

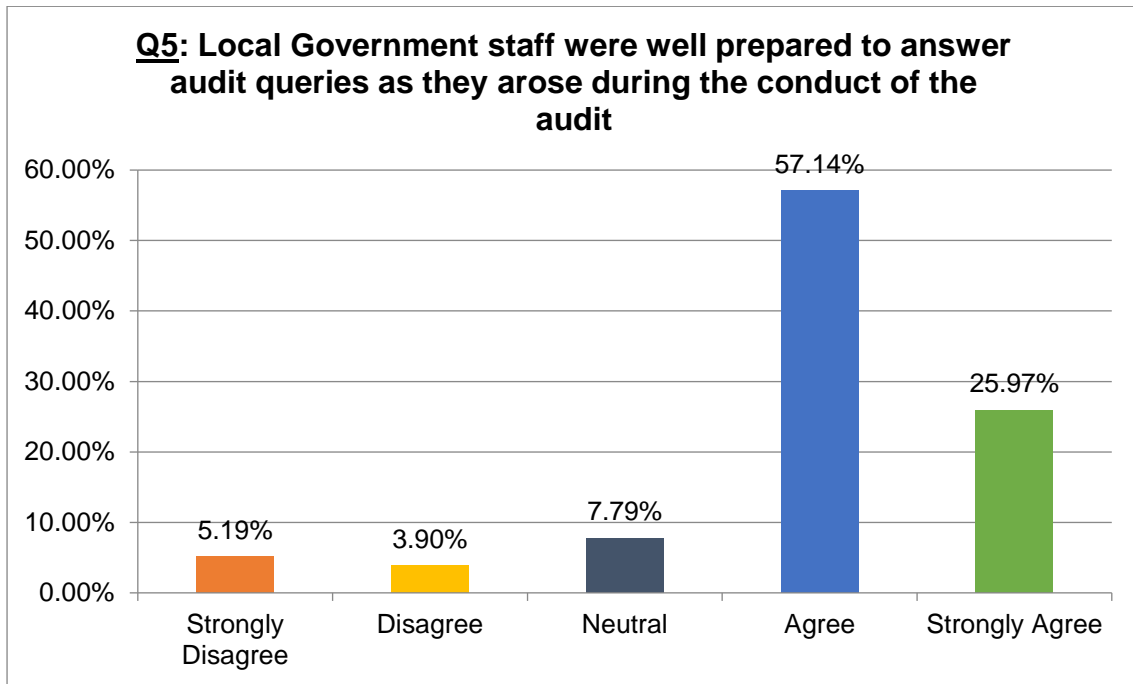


80.5% of respondents were happy with, or neutrally impacted by, the Auditor’s preparation time frames. Comments were mixed, ranging from “*we were ready*” to highlighting timing inflexibility and volume of work.



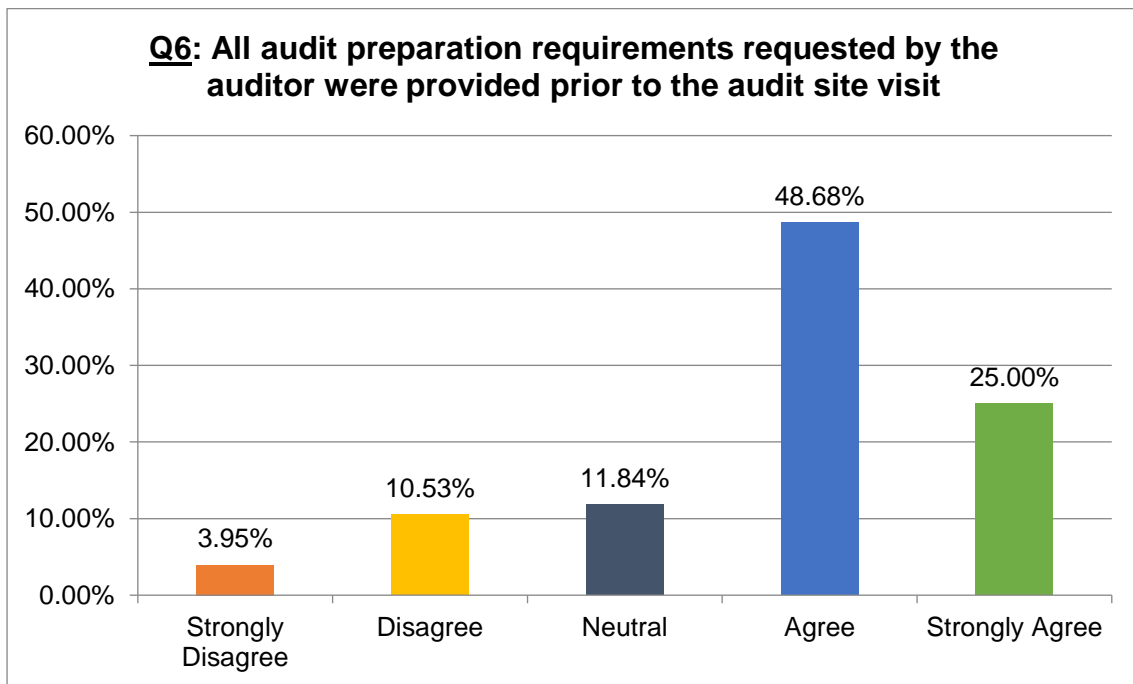
This question was a 50/50 proposition, with **49.3%** of respondents either neutral or believing the estimated audit costs were reasonable.

Comments ranged from “*2.5 times more expensive than prior to the OAG for substantively the same audit outcome*” and concerns about the value-for-money of the audit, to concerns about the lack of transparency from the OAG about how the costs are determined.



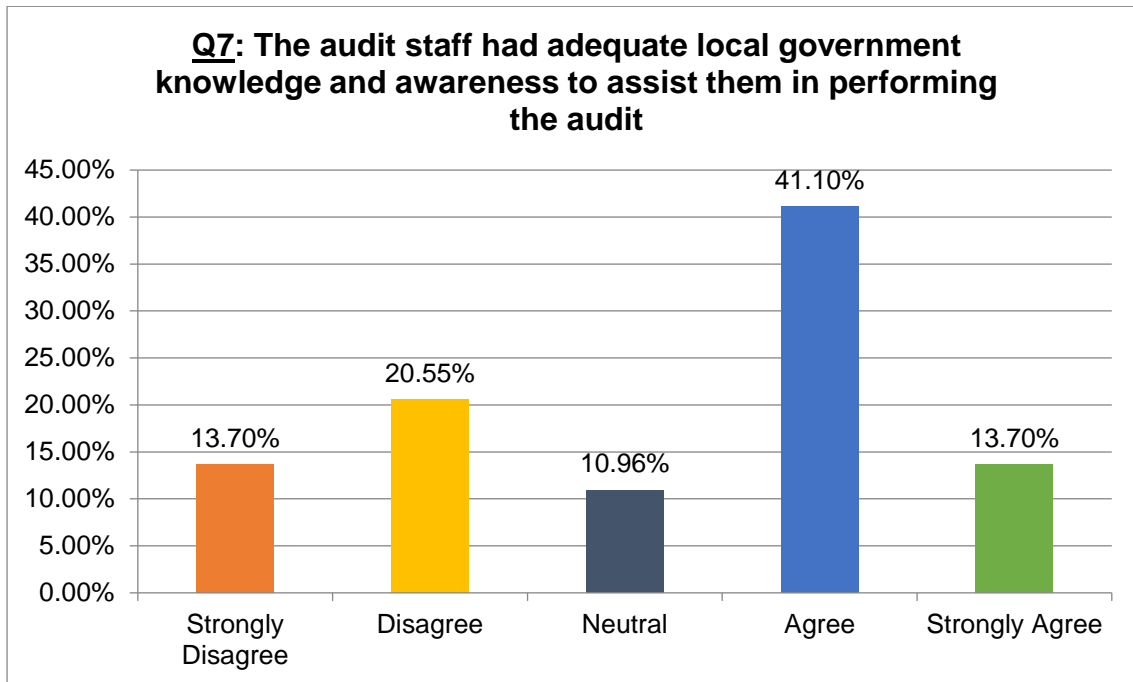
90.9% of respondents were happy or neutral with their response preparation.

Comments highlighted issues such as a lack of audit staff knowledge, to acknowledgement of some delays at the local government end - but not to the extent that would impact the timing or cost variances claimed.



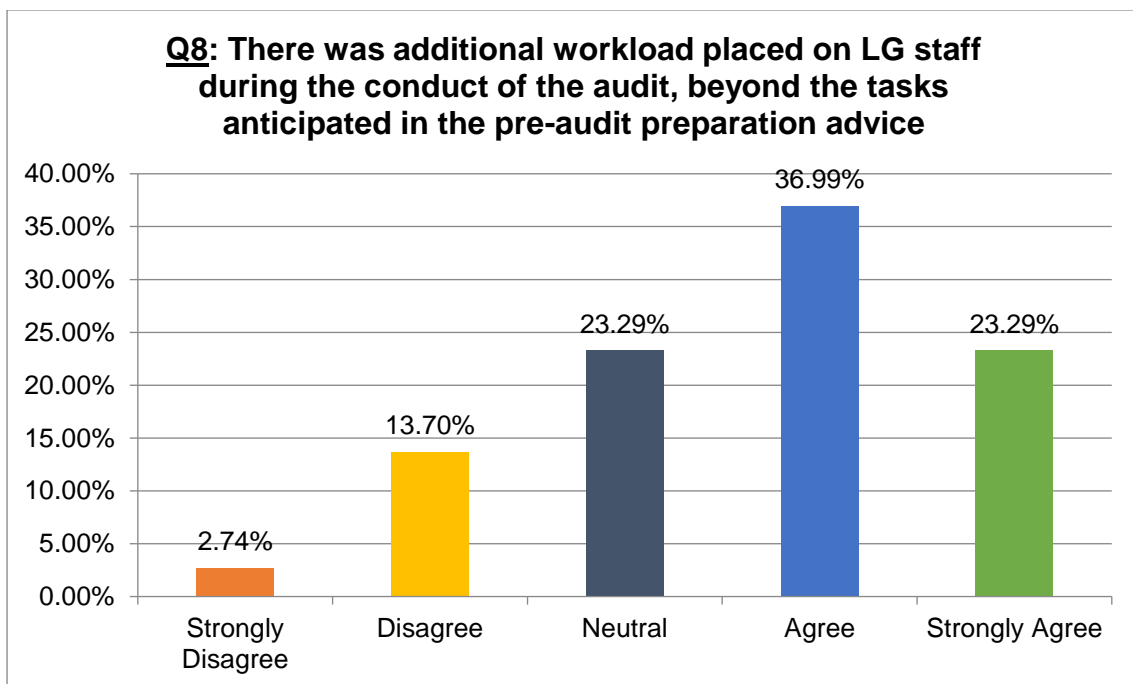
85.5% of respondents either strongly agreed, agreed or were neutral in their response to the proposition.

Comments essentially claimed compliance with the requirement or acknowledged some minor omissions or delays.



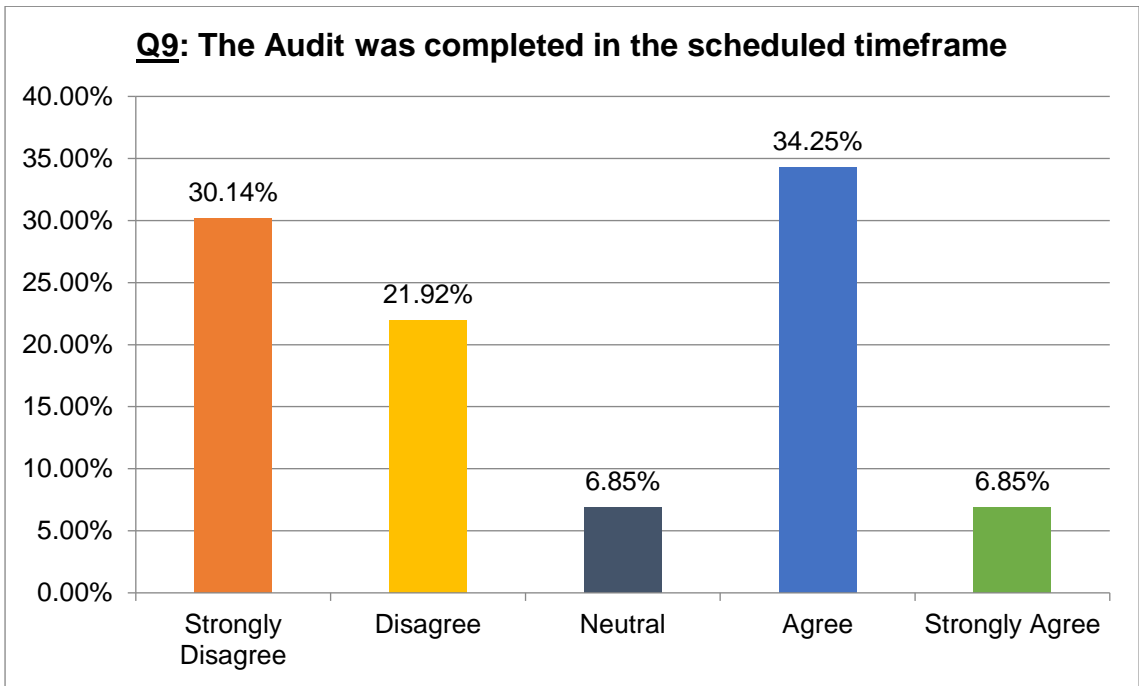
65.8% of respondents were either neutral or supported the statement, indicating that approximately one third of local governments experienced lower than expected levels of local government knowledge and awareness by their auditors.

Comments highlighted this lack of operational knowledge, although some acknowledged that there had been an improvement over last year.



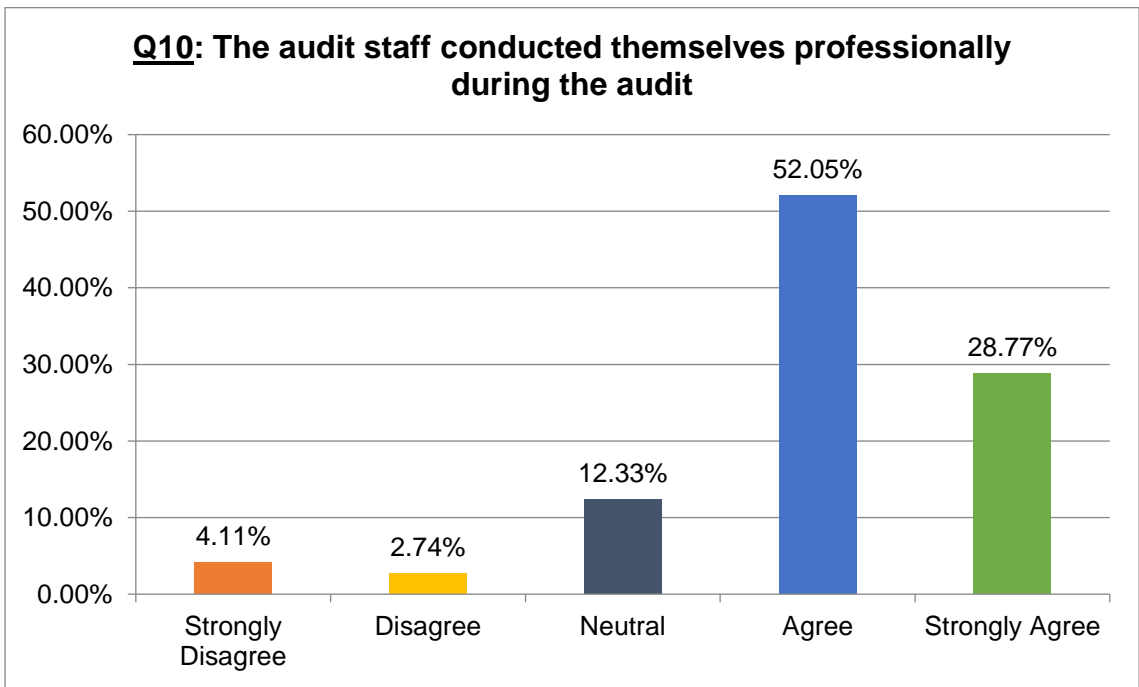
81.6% of respondents were neutral or agreed that they had experienced an abnormal workload, in addition to normal expectations.

Comments emphasised difficulties created by the high number of detailed sampling requests, additional information requests, and repeated requests because the auditor had lost the previous response.

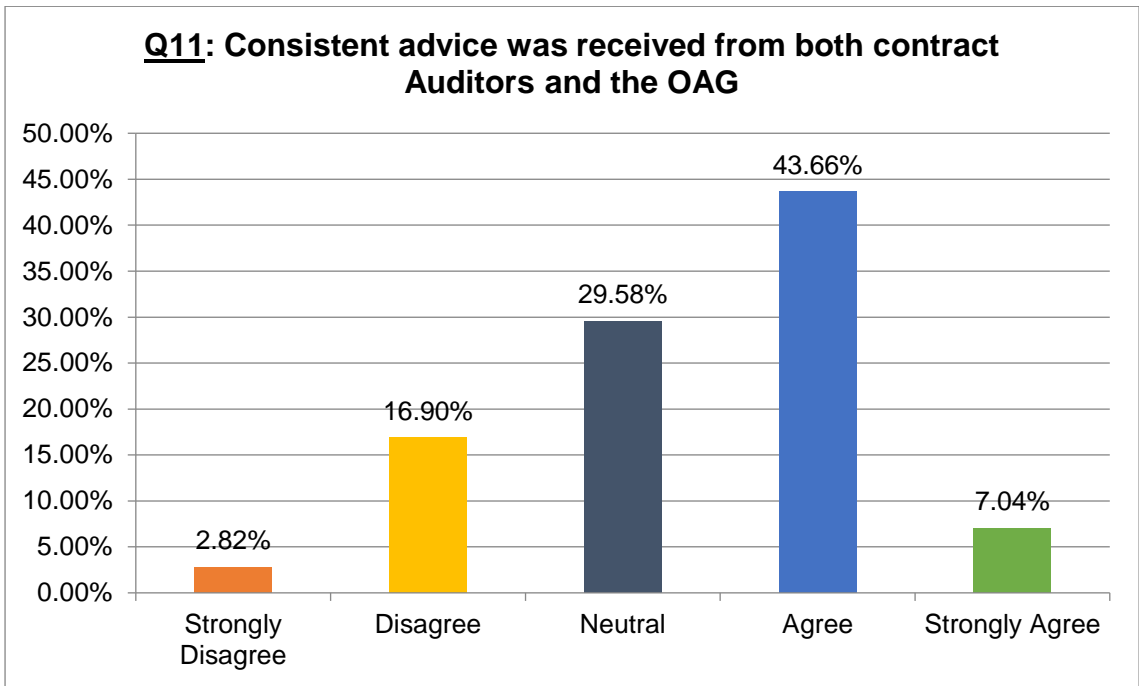


Another 50/50 proposition, where **48%** were neutral or agreed and **52%** disagreed.

When asked to indicate why delays were experienced, the common responses referenced differences between the contract auditors and the OAG and disputes over asset valuation (Fair Value).



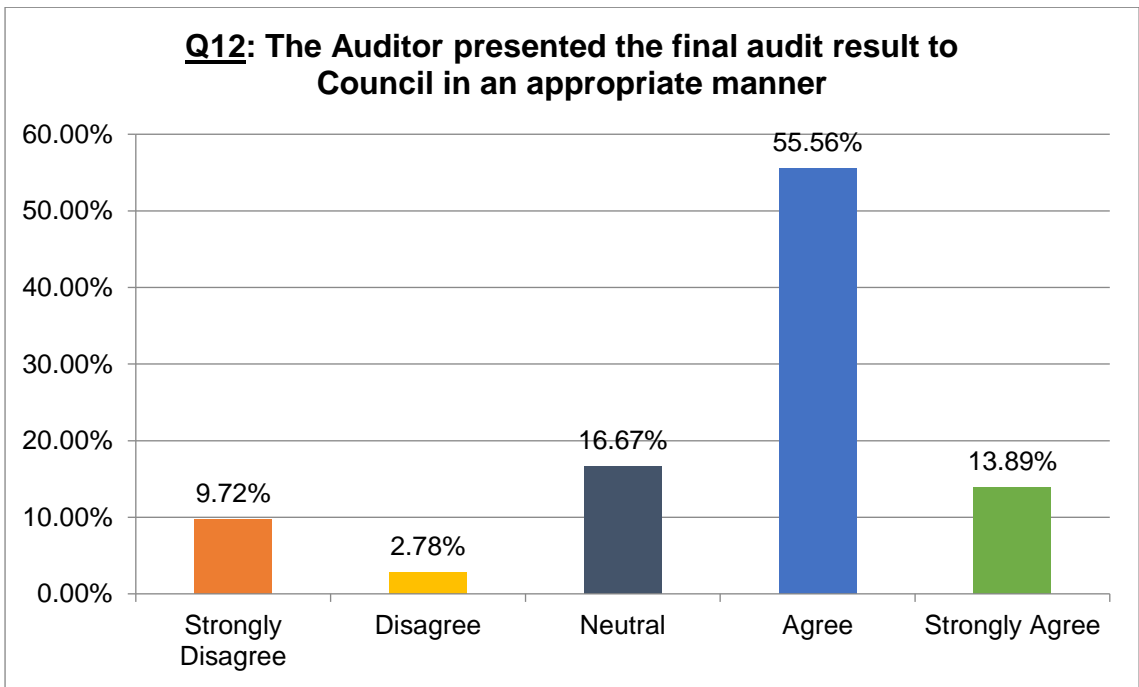
93.1% of respondents supported the statement or were neutral, indicating a very high level of respect and appreciation for the audit staff. Beyond this, the lack of local government experience of some audit staff was referenced.



19.7% of respondents experienced conflicting advice from different audit sources.

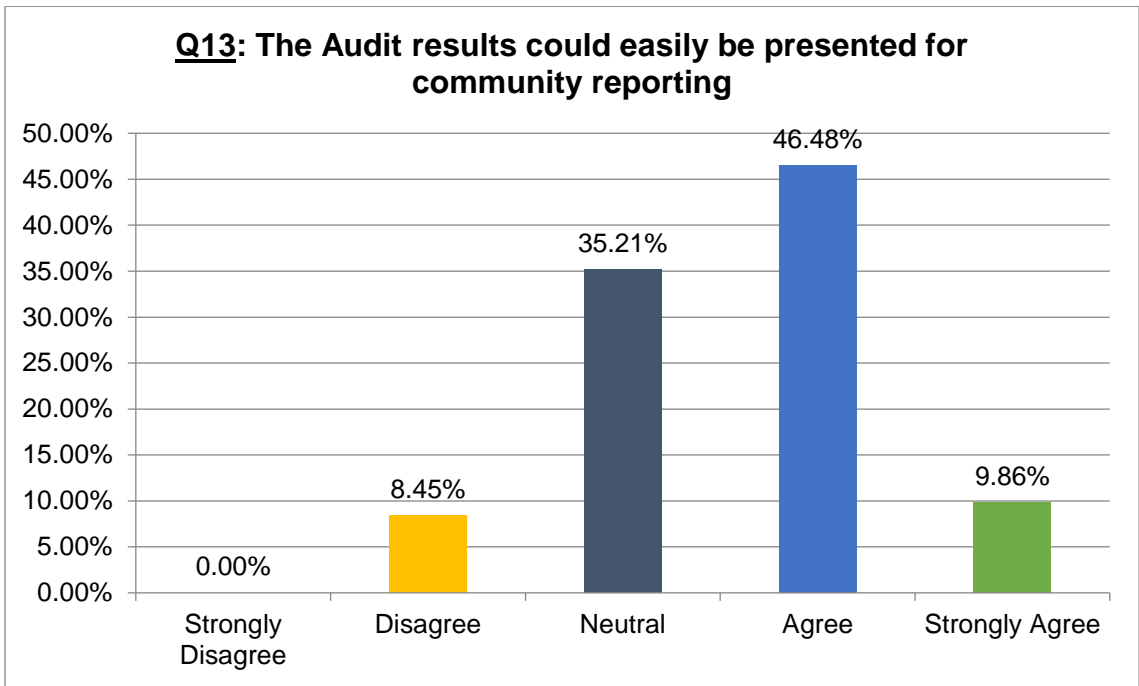
Commentators observed that:

- a lack of knowledge could trigger contradiction of one auditor over the other and referral by contract auditors to the OAG, resulting in considerable delays.
- There was a lack of clarity around asset valuations, creating conflict and inconsistency.



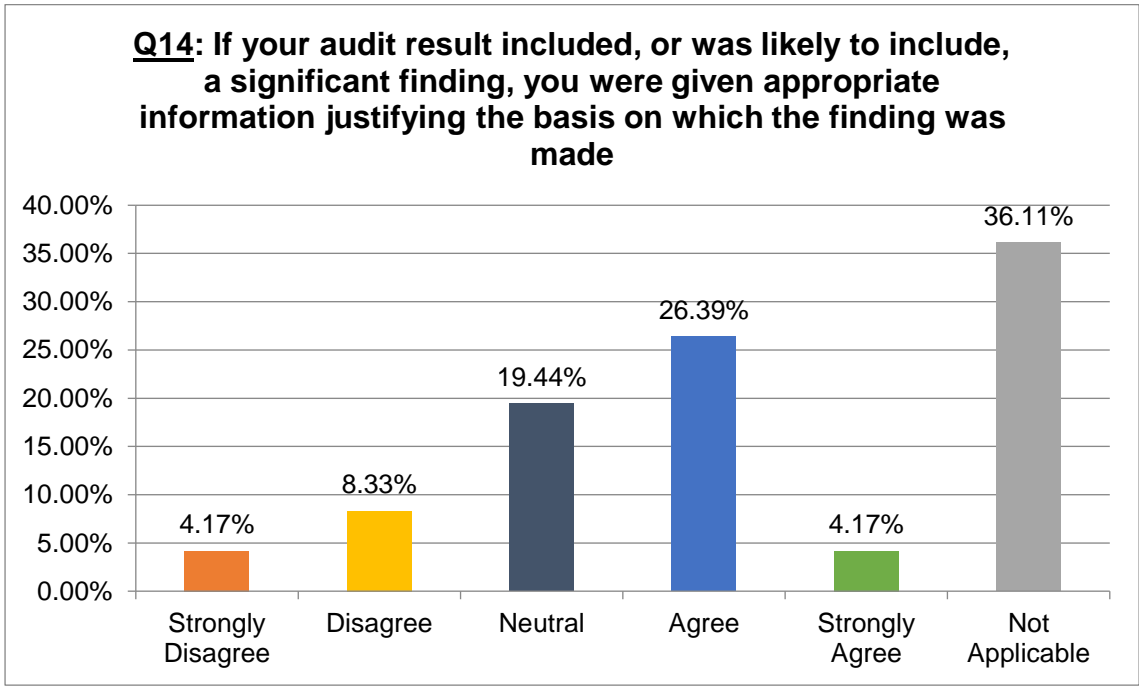
86.1% of responses were neutral or supported the statement, indicating satisfaction with the presentation skills of the audit staff.

Most comments related to the time taken to complete the audit process. The perception of duplication between the exit interview with the Audit Committee and the sign-off with the Council was highlighted.



91.5% of respondents agreed with the statement or were neutral.

An interesting suggestion was that the auditor’s report could be more positively framed to also highlight what is being done well.



12.5% of respondents disagreed with the statement.

Comments indicated that concern was being created by; a lack of clarity on asset valuation; conflict between Contract Auditors and the OAG over the definition of a significant finding, and; late, or lack of, communication to individual local governments over expectations.

Q15 - Please indicate initial estimated audit cost versus actual final audit cost.

The lowest **actual cost** indicated was \$22,000 and the highest was \$138,873.

There was an equal amount of responses indicating that the estimated and actual audit costs were the same, as responses indicating that the actual cost was higher than the estimated cost.

The biggest difference between the estimated and actual cost of an audit was \$40,000, with the average difference being approximately \$12,000.

Only two responses indicated that the actual cost was less than the estimated cost.

Respondents were asked: *What were the reasons given for any variance?* Typical responses indicated -

- *“Additional time taken to source information.”*
- *“We are still waiting for the justification!”*
- *“No variance. Delivered on time with no delays or additional information required. Happy days.”*
- *“We estimated based on previous year and it had gone up again.”*

Q16 - Compared to the 2020/21 audit, did you observe any improvement to the 2021/22 audit process that was worth noting?

There were mixed responses to this question, typified by:

- *“No, it was worse, and 20/21 was horrible.”*
- *“Yes, 2021/22 audit completed in December 2022 in contrast to 2020/21 audit which was completed in February 2022.”*
- *“Yes - our 2021/22 Audit was managed much better from a timing perspective and the OAG stuck to the agreed timeline. This occurred following significant feedback from us following the 20/21 Audit, which included our President meeting with the Director General of the OAG.”*
- *“No, in fact the 21/22 audit process was more difficult, took more time due to additional requests and queries from the auditors, and was delayed further due to the inflexibility of timing from audit staff.”*

Q17 - Do you have any other comments you would like to make in relation to your 2021/22 audit experience?

The comments could be summarised as seeking:

- Better communication between auditors and the OAG.
- Improved familiarity by audit staff with local government.
- Streamlined processes between local governments, contract auditors and the OAG.

KEY EMERGING ISSUES

The results and comments from the survey highlight five key areas to address in the annual audit process.

Timeframe and delays

Over **50%** of respondents either disagreed or strongly disagreed that *“the audit was completed in the scheduled timeframe”*. Comments from respondents suggested disruptions to the timeframe were caused by things like; consecutive periods of leave taken by the Auditors and OAG staff; difficulties with asset valuations, and; collection of information. One respondent noted that the Auditors continually asked for more information from Local Government staff but refused to acknowledge the delays these requests were causing or allowing for any flexibility in the times allocated.

Additional workload on Local Government staff

60% of respondents either agreed or strongly agreed that “*there was additional workload placed on Local Government staff during the conduct of the audit, beyond the tasks anticipated in the pre-audit preparation advice*”. Only 15% of respondents disagreed or strongly disagreed with this statement. Respondents noted that the tasks expected of Local Government staff “*far exceeded*” what was anticipated, and this led to a “*very high workload*” for staff and a strain on resources. Unclear instructions, poor communication and being asked to answer the same question multiple times were cited by respondents as causes for the additional workload.

Cost

Almost half of respondents either disagreed or strongly disagreed with the statement that “*the estimated audit costs were reasonable, given the Audit Brief and the comparative cost of previous audits*”. Comments from some respondents reported that the costs were more than twice that incurred prior to the OAG assuming responsibility for Local Government auditing. There was also feedback about a lack of transparency from the OAG in its failure to provide a cost breakdown.

In terms of the actual cost of the audit, only two respondents indicated that the final cost was less than the estimated cost, with a significant amount of respondents indicating the actual cost was higher than the estimate. The average difference between the estimated and actual was an increase of around \$12,000, with the biggest difference being \$40,000.

Inconsistent advice from contract Auditors and OAG

Whilst a majority of respondents either agreed or strongly agreed that “*consistent advice was received from both contract Auditors and the OAG*”, several comments indicated that when inconsistent advice was received it led to confusion, delays, and frustration. One respondent suggested that “*requiring the Local Government to only communicate with the contract auditors, and not also the OAG, would avoid these outcomes*”. In this scenario, it would be up to the contract Auditors and the OAG to be on the same page in terms of the advice given, and this in turn would reduce “*inconsistent advice or information from both parties*”.

Asset Valuation Requirements

There were a number of comments throughout the survey raising the need for simplification and clarification of the Fair Value asset valuation requirements. In response to question 11 about the consistency of advice from the contract auditors and the OAG, one respondent noted that the advice received was good “*apart from the issue of the valuation of assets*”.

A similar comment appears in question 14 where a respondent has sought clarification and guidance about “*the timing of infrastructure revaluation and what mechanisms, beside management judgement, [are] in place to show how we have made the decision*”. Feedback on the handling of the asset valuation process can also be seen in a comment in question 8 which suggests that “*more thought needs to be given between the LG Sector and the OAG.*”

Next Steps

Moving forward, we will continue to work with the OAG to reform the audit process by seeking:

- That the OAG review the requirements for pre-audit information with a view to reducing the need for additional information where possible.
- That auditors be required to improve their communication and information management and avoid repeated requests for information that has already been provided.
- That a ceiling of 20% be placed on variances from the quoted estimated cost of the audit in any single financial year.
- That the transparency of the audit costing quotation be enhanced and any variance be fully explained to the local government as part of the final billing process.
- That local governments only be required to communicate with contract Auditors (*unless the OAG is directly auditing the local government*) and the onus be placed on the contract auditors to confirm their advice with the OAG before instructing the local government.
- The application of Fair Value principles be reviewed in the context of the audit.

We encourage the promotion and discussion of the survey outcomes and our proposed action at the local level amongst both staff and elected members.