



**BUNBURY-HARVEY REGIONAL COUNCIL  
EXIT MEETING AGENDA**

**23<sup>rd</sup> November 2023 at 10 am  
Bunbury-Harvey Regional Council Offices**

**ATTENDEES: Bunbury-Harvey Regional Council**

Committee Members:

BHRC – Council representative to be advised

Support Staff/Visitors:

Nick Edwards

CEO

Meta Hazeldine

Senior Finance Officer

**AMD Chartered Accountants (via teams):**

Tim Partridge

Director

**Office of the Auditor General (via teams):**

Ms Carly Meagher

Director Financial Audit, Office of the Auditor  
General WA

**AGENDA ITEMS:**

**1. Audit Approach**

*Refer also attached Audit Planning Summary Dated March 2023, including Section 5 “Significant Risks” and Section 6 “Audit Emphasis and Significant Account Balances”*

Interim Visit / Testing Completed

Year End Communications

Final Visit / Testing Completed

**2. Variations to Audit Plan (where applicable)**

- No variations

**3. Subsequent Events**

- Discussion and reconfirmation regarding subsequent events.

**4. Audit Issues**

- Status of prior year audit issues:

<b>30 June 2022 Interim and Final Findings</b>	<b>Rating</b>	<b>Action by Management</b>
General journals after May 2022 not signed as evidence of independent review	Significant	Resolved
Buildings not revalued within required timeframe	Significant	Resolved
High Leave Accruals at Year End	Moderate	Resolved

- Status of audit issues reported at 2023 interim:



<b>30 June 2023 Interim Findings</b>	<b>Rating</b>	<b>Action by Management</b>
Financial report submitted to the Dept of Local Government late	Minor	Not relevant to current audit

- Audit issues reported in the current audit:  
No issues noted in the current audit

**5. Adjustments and unadjusted amounts**

Unadjusted amounts:

No unadjusted audit differences identified.

Adjusted amounts:

No adjusted audit differences identified.

**6. Audit Report**

*Refer DRAFT Audit Report attached*

- Opinion Qualification Matters (where applicable):  
No qualifications to audit opinion.
- Report on Other Matters:  
None to note

**7. Issues Relevant To 2023 Audit Finalisation**

- Signed Financial Report
- Signed Management Representation Letter
- AMD sign off to OAG

We note that your financial statements were provided on 29<sup>th</sup> September 2023 and were ready for audit at this time.

**8. Issues Relevant to Next Audit**

Follow-up on resolution of current and prior year audit findings.

**9. Close**