

AUDIT PLANNING SUMMARY

SHIRE OF WILLIAMS

Year ended 30 June 2025

AMD Chartered Accountants on behalf of
Office of the Auditor General for Western Australia



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1. Purpose of the Audit Planning Summary

The purpose of this Audit Planning Summary is:

- to provide the Shire of Williams Audit Committee and Executive Management our proposed approach to the audit of the financial report of the Shire of Williams for the year ending 30 June 2025;
- communicate key audit areas which will be the focus of audit procedures conducted; and
- promote effective communication between the auditor and Council.

This Audit Planning Summary will be discussed during the 2025 entrance meeting and ensures our responsibility to communicate with those charged with governance is satisfied.

This Audit Planning Summary is specific for the Shire of Williams and will be revised throughout the audit to consider any developments in Shire operations, changes in circumstances, findings from audit procedures performance and feedback received.

We look forward to working with the Shire of Williams team. If there are any matters in the Summary that you would like clarified, please do not hesitate to contact us.

2. Audit Scope

The audit scope is to express an opinion as to whether the Shire of Williams's general purpose financial report is:

- based on proper accounts and records;
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2025 and its financial position at the end of that period; and
- in accordance with the the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

2.1 Additional Audit Scope / Work

Should additional matters or issues arise requiring additional audit procedures, we will discuss these with the OAG Director. The OAG Director will advise the Shire of any additional fees associated with additional audit work.

3. Terms of Engagement and Appointment

3.1 Auditor General

The Auditor General is responsible for the annual financial report audit of Western Australian Local Governments.

3.2 Contractor Appointment – AMD Chartered Accountants (“AMD”)

AMD has been contracted by the Auditor General to perform the Shire of Williams financial report audit on the Auditor General’s behalf for the year ending 30 June 2025. The OAG and AMD have signed a contractor agreement which outlines the relationships between the OAG, Shire and AMD.

Our audit procedures will be conducted under the direction of the Auditor General, who will retain responsibility for forming the audit opinion and issuing the audit report to the Shire of Williams. The 30 June 2025 audit approach and methodology is outlined within section 4 below.

AMD is required to report any matter to the Auditor General which may affect the Auditor General’s responsibilities under the Auditor General Act 2006. AMD’s reporting requirements as outlined within the contractor agreement are outlined within section 9 of this Audit Planning Summary, Reporting Protocols.

3.3 Conflicts of Interest

We confirm we have completed our independence evaluation and are satisfied we do not have any actual or perceived conflicts of interest in completing the annual audit of the Shire of Williams on behalf of the Auditor General.

4. Our Audit Approach

The audit will be conducted using our secure audit platform (Caseware) and online audit information request portal (Audit Dashboard). These systems include policies, procedures and templates which ensure consistency, audit compliance and audit quality is achieved.

4.1 Audit Approach Steps

Our audit approach comprises five steps:



4.2 Audit Approach and Methodology

Our audit includes the planning phase, interim and final audit procedures conducted onsite and completion phase.

The audit planning phase is critical to the audit process as this is where we assess audit risk including the assessment of where material misstatements may occur.

Our audit approach is designed to specifically focus audit attention on the key areas of risks faced by the Shire in reporting on finances and performance.

Our methodology uses a risk-based approach to evaluate and, when appropriate, to test the effectiveness of internal controls with the expectation that reliance can be placed on the operating controls. We will make a combined assessment of inherent and control risk for significant accounts and the related financial report assertions. We will then establish a portfolio of audit procedures that are customised based on the Shire's significant accounts, critical areas, disclosures and classes of transactions, as well as our assessment of risk, including the risk of fraud.

Our procedures include both substantive tests of details and tests of controls for significant account balances, transactions and disclosures.

Our onsite audit procedures will be separated into two components, the interim audit and the final audit. The interim audit includes:

- understanding the Shire of Williams's current operations;
- assessment and response to engagement risk, entity risk and system risk;
- understanding the control environment and evaluating the design and implementation of key controls and, where appropriate, whether they are operating effectively;
- understanding the information systems operated by the Shire, including the related Shire financial reporting processes and how the information systems capture events and conditions, other than financial transactions, which are significant to the financial statements;
- testing transactions to confirm the accuracy and completeness of processing accounting transactions;
- clarifying significant accounting issues, including accounting estimates and fair value considerations before the annual financial report is prepared for audit;
- review and assess legislative compliance;
- review and assess contingent liabilities;
- review and assess progress with respect to the introduction of applicable new Accounting Standards; and
- follow up prior year management letter comments and recommendations.

The final audit focuses on verifying the annual financial report and associated notes, and includes:

- verifying material account balances and disclosures using a combination of substantive analytical procedures, tests of details, substantiation to subsidiary records and confirmation with external parties; and
- reviewing the annual financial report and notes for compliance with the *Local Government Act 1995*, *Local Government (Financial Management) Regulations 1996* and to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

It is important to note that:

- The Council and the CEO are responsible for keeping proper accounts and records, maintaining effective internal controls, preparing the annual financial report, and complying with the Local Government Act and Regulations, and other legislative requirements.
- An audit does not guarantee that every amount and disclosure in the annual financial report is free from error. Also, an audit does not examine all evidence and every transaction. However, our audit procedures should identify errors or omissions significant enough to adversely affect the decisions of users of the annual financial report.
- The Council and CEO are responsible for ensuring the accuracy and fair presentation of all information in its annual report, and that it is consistent with the audited annual financial report. The OAG does not provide assurance over your annual report.
- The Council and the CEO have responsibility for maintaining internal controls that prevent or detect fraud or error and to ensure regulatory compliance. The Audit Committee and AMD/the OAG should be informed by management of any fraud or material errors. During the audit we will make inquiries with management about their process for identifying and responding to the risks of fraud, including management override. It should be noted that our audit is not designed to detect fraud, however, should instances of fraud come to our attention, and we will report them to you.

4.3 Australian Auditing Standards

Our audit is conducted in accordance with Australian Auditing Standards. Our aim is to provide reasonable assurance whether the annual financial report is free of material misstatement, whether due to fraud or error. We perform audit procedures to assess whether, in all material respects, the annual financial report is presented fairly in accordance with the Local Government Act 1995, Local Government (Financial Management) Regulations 1996 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

The nature of the audit is influenced by factors such as:

- the use of professional judgement;
- selective testing;
- the inherent limitations of internal controls; and
- the availability of persuasive rather than conclusive evidence.

As a result, an audit cannot guarantee that all material misstatements will be detected. We examine, on a test basis, information to provide evidence supporting the amounts and disclosures in the annual financial report and assess the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by management.

4.4 Materiality

The scope of our audit also applies materiality. The planning materiality level will be calculated and determined using AMD's audit methodology. The amount of materiality may be adjusted during the audit, depending on the results of our audit procedures.

We will report uncorrected misstatements aggregated during the audit, and determined by management to be immaterial, both individually and in aggregate to the annual financial report.

4.5 Fraud Risk

In accordance with *ASA240 The Auditor's Responsibility Relating to Fraud in the Audit of a Financial Report*, when planning and performing audit procedures and evaluating the results, the auditor must consider the risk of material misstatement in the financial report as a result of fraud or error.

Council and management of the Shire of Williams is responsible for the prevention and detection of fraud and error. The Shire is responsible for maintaining accounting records and controls designed to prevent and detect fraud and error, and for the accounting policies and estimates inherent in the financial report.

We will request management to complete a self-assessment fraud control questionnaire. This allows us to make inquiries of management, to obtain an understanding of the risk of fraud within the Shire and to determine whether management have knowledge of fraud activities. We will review the fraud control questionnaire assessment.

In addition we will review the Shire's fraud prevention control procedures, review significant or unusual transactions, review accounting estimates and key assumptions and review year end accounting adjustments.

4.6 Meetings

4.6.1 Entrance Meeting

The entrance meeting will discuss this Audit Planning Summary and be held with the Audit Committee (or where impractical for the Audit Committee, a representative from Council), CEO, DCEO, OAG Director and AMD.

4.6.2 Interim Audit Findings

The interim audit findings will be discussed with management by the audit team at the completion of the interim audit. Draft management letters will be provided to the Shire's CEO for coordination of comments from appropriate members of your management.

4.6.3 Final audit close out meeting

The final audit findings will be discussed with management by the audit team at the completion of the final audit.

4.6.4 Exit meeting

The exit meeting will discuss the financial report, proposed audit report to be issued and the management letter. This meeting will be held with the Audit Committee (or where impractical for the Audit Risk Committee, a representative from Council), CEO, DCEO, OAG Director and AMD.

5. Significant Risks, Key Audit Focus Areas and Other Audit Issues

Through discussions with the Executive Management team and based on the 2024 audit, we have identified the following issues and key areas of risk affecting the audit.

Details of Risk, Key Focus Area or Issue	Audit Approach
<p>Audit findings reported in the previous audit including the following:</p> <p><u>2024 Final audit period:</u></p> <ol style="list-style-type: none"> 1. Maintenance of Asset Register 2. Depreciation on Infrastructure Assets 3. Record Keeping 4. Excess Leave Balance <p>These matters have either been addressed or are in the process of being addressed.</p>	<p>We will follow-up on the resolution of issues reported in last year's audit.</p>
<p>Revenue</p> <ul style="list-style-type: none"> • Operating and Non-Operating Grants, Subsidies and Contributions; • Rates; • Fees and Charges; and • Other revenue. <p>There is a presumed fraud risk with Revenue Recognition as per Australian Auditing Standards.</p>	<ul style="list-style-type: none"> • Tests of controls to assess the design, implementation and operating effectiveness of key internal controls operating within the different categories of revenue cycles. • Perform walkthroughs of the different categories of revenue cycles. • Sample testing of transactions to supporting documentation. • Perform cut-off testing. • Perform re-calculation checks relating to contract assets and / or contract liabilities related to grants, subsidies and contributions including vouching to grant agreements. • Ensure compliance with AASB15 and AASB1058. • Perform substantive analytical procedures.
<p>Expenses</p> <ul style="list-style-type: none"> • Employee Costs; • Materials and Contracts; • Utility Charges; • Insurance; • Other expenditure; and • Depreciation Expense. 	<ul style="list-style-type: none"> • Tests of controls to assess the design, implementation and operating effectiveness of key internal controls operating within the payroll, purchasing and payment cycles. • Perform walkthroughs of the payroll, purchasing and payment cycles.

Details of Risk, Key Focus Area or Issue	Audit Approach
	<ul style="list-style-type: none"> • Sample testing of transactions to supporting documentation. • Verify wages reconciliation. • Search for unrecorded creditors and accruals. • Review the Shire's depreciation policy for the different classes of assets and assess the reasonableness of rates used; • Verify depreciation expenses to valuation reports (where applicable). • Perform depreciation re-calculation tests. • Perform substantive analytical procedures.
<p>Property, plant & Equipment Assets Infrastructure Assets</p> <ul style="list-style-type: none"> • Represent the largest classes of non-financial assets reported in the Shire's statement of financial position. • Fair value and cost (plant, furniture and equipment) recognition and measurement accounting. • Significant risk given the nature of assets held and the accounting estimates and judgement applied in determining fair values and depreciation expense. <p><i>Note: All infrastructure asset classes were last revalued in 2022 except parks and reserves, which was revalued in 2024. Land & buildings was last revalued in 2024 therefore they are not due for revaluation as per the Regulations in the 2024-25 year.</i></p>	<ul style="list-style-type: none"> • Review and assess effectiveness of internal controls, including internal control testing with respect to the Shire's processes for determining inputs into fair value. • Perform walkthroughs. • Perform sample testing on asset additions and disposals including developer contributions (if any). • Review management's impairment assessment at year end. • Verify balances to independent valuation reports (if applicable) and test key assumptions in determining fair value. • Perform substantive analytical procedures. • Assess fair value disclosures to ensure compliance with AASB13.
<p>Other Asset Classes</p> <ul style="list-style-type: none"> • Cash and Cash Equivalents; • Financial Assets; and • Receivables. 	<ul style="list-style-type: none"> • Tests of controls to assess the design, implementation and operating effectiveness of key internal controls operating within the relevant asset cycle. • Perform walkthroughs. • Test to reconciliations and external confirmations. • Perform subsequent receipt and cut-off testing. • Perform substantive analytical procedures.

Details of Risk, Key Focus Area or Issue	Audit Approach
Liabilities <ul style="list-style-type: none"> • Payables; • Borrowings; and • Employee Related Provisions. 	<ul style="list-style-type: none"> • Tests of controls to assess the design, implementation and operating effectiveness of key internal controls operating within the relevant liability cycle. • Perform walkthroughs. • Test to reconciliations and external confirmations. • Perform cut-off testing and search for unrecorded payables. • Review the reasonableness of assumptions and employee provisions calculations. Ensure calculations in accordance with AASB119. • Test a sample of leave balances to ensure correct. • Verification of classification between current and non-current. • Perform substantive analytical procedures.
Accounting for Joint Arrangements The Shire has the following joint arrangements: <ol style="list-style-type: none"> 1. Department of communities for the housing on Growse Street. <p>Joint arrangements are complex and therefore there is a significant risk these ventures are not accounted for in accordance with Australian Accounting Standards.</p>	<ul style="list-style-type: none"> • Enquiries of management as to the Shire's rights and obligations under any joint arrangement in place and verify to the relevant agreements. • Review the Shire's assessment and accounting treatment relating to assets and liabilities ensuring compliance with Australian Accounting Standards. • Ensure disclosures are adequate.
Provision for Remediation Costs The Shire has a known or suspected contaminated site, being the Shire of Williams Waste Site, Lot 40 Narrogin Rd, Williams. Until investigation is conducted on these sites, the Shire is unable to estimate the potential costs associated with remediation.	<ul style="list-style-type: none"> • Review internal controls. • Analytical review. • Review the reasonableness of assumptions and calculations. • Agree amounts to actuary / expert's report and any other relevant supporting documentation. • Ensure the Local Government complies with AASB137. • Ensure disclosures comply with Local Government act 1995 and Local Government (Financial Management) Regulations 1996.
Financial Report Disclosures	We will assess whether the Shire has an appropriate process to ensure the

Details of Risk, Key Focus Area or Issue	Audit Approach
<p>The Shire of Williams is a Class iv local government and is therefore required to disclose material information relevant to that class.</p> <p>Example material disclosures may include:</p> <ul style="list-style-type: none"> • Reserve accounts; • Related party disclosures; • Contingent assets and liabilities; • Capital and other commitments; • Subsequent events; • Financial risk management; • Information required by legislation. 	<p>financial report disclosure requirements are addressed adequately.</p> <p>We will compare the Shire's financial report against the relevant class DLGSCI Model Financial Statements 2024-25.</p>
<p>Management Override of Controls</p> <p>Auditing Standards require the risk of management override to be assessed as a significant risk. This may include:</p> <ul style="list-style-type: none"> • Recording fictitious journal entries to manipulate operating results or achieve other objective. • Inappropriately adjusting assumptions and changing judgements used to estimate account balances. • Altering records and terms related to significant and unusual transactions. 	<ul style="list-style-type: none"> • Test journal entries recorded in the general ledger and adjustments on a sample basis based on data analytics to identify journal entries that exhibit characteristics of audit interest. • Review of accounting estimates and application of accounting policies for evidence of bias or aggressive accounting practices. • Review unusual, significant transactions and related party transactions.
<p>Accounting Estimates and Judgements</p> <p>The following annual financial report items are derived from accounting estimates and hence will receive specific audit attention:</p> <ul style="list-style-type: none"> • Provision for annual and long service leave • Fair value of assets • Impairment of assets 	<p>We will review the method and underlying data that management and where applicable third parties use when determining critical accounting estimates. This will include considering the reasonableness of assumptions and corroborating representations.</p> <p>Audit procedures will also an assessment of potential management bias in accounting estimates, the assessment of inherent risk factors and applying professional scepticism to estimates included within balances.</p> <p>Audit procedures for Valuation of Land, buildings and infrastructure to also include assessment of reasonableness of revaluation movements during the period (if any).</p>

Details of Risk, Key Focus Area or Issue	Audit Approach
Risk of Material Misstatement Identifying and Assessing the Risks of Material Misstatement	<p>As required by Australian Auditing Standard <i>ASA315 Identifying and Assessing the Risks of Material Misstatement</i>, we will devote attention to:</p> <ul style="list-style-type: none"> • Identification of significant risks in practice; • Obtaining an understanding of the system of internal control; and • Assessment of IT risks IT control environment. <p>We will review the method and underlying data that management and where applicable third parties use when determining risks associated with internal controls, IT risks and risk of material misstatement of the financial report.</p> <p>This will include considering the reasonableness of internal Shire risks framework documents, documented policies and procedures relating to financial internal controls and documented IT policies and procedures.</p> <p>Audit procedures will address significant risks relating to misstatement, the assessment of inherent risk factors, the assessment of control risk factors, the assessment of IT risks and applying professional scepticism to the nature and extent of risks of material misstatement.</p>

6. Management Representation Letter

The above audit procedures assume that management expects to be in a position to sign a management representation letter. The proposed template for this purpose will be provided in due course. This letter should be reviewed and tailored to meet your local government's particular circumstances and be signed and

dated by the CEO and DCEO as close as practicable to the date of the proposed auditor's report. Ordinarily, this would be no longer than five working days prior to the issue of the auditor's report.

Please bring to the attention of the President that we will also be relying on the signed Statement by CEO in the annual financial report as evidence that they confirm:

- they have fulfilled their responsibility for the preparation of the annual financial report in accordance with the *Local Government Act 1995*, *Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards
- they have provided us with all relevant information necessary or requested for the purpose of the audit.
- all transactions have been recorded and are reflected in the annual financial report.

7. Reporting Protocols

7.1 AMD Reporting Requirements

AMD is to provide a report to the Auditor General to enable the Auditor General to:

- form the audit opinion with respect to the Shire of Williams's annual financial report;
- report any findings, significant control weaknesses and any other relevant matters arising from our audit procedures; and

AMD will be required to form an opinion and report to the Auditor General whether the Shire of Williams's financial statements:

- based on proper accounts and records;
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2025 and its financial position at the end of that period; and
- in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

7.2 Management Letter

Significant issues identified during the course of our audit procedures will be discussed with relevant staff and management as soon as possible after being identified. Draft management letters will be provided to the CEO (or other nominated representative) for coordination of comments from appropriate members of your management. We request that these be returned promptly, preferably within 5 working days.

At the conclusion of the audit, the abovementioned management letter will accompany the auditor's report, and the audited annual financial report forwarded to the President, the CEO and the Minister for Local Government. The management letter is intended to communicate issues arising from the audit that may impact on internal control, compliance, and financial reporting.

Where considered appropriate, and to ensure timely reporting of audit findings and action by management, interim management letters may be issued to the CEO and the President. A copy will also be forwarded to the Minister when we forward our auditor's report on the annual financial report to the Minister on completion of the audit.

Specific matters resulting from issues identified during the audit may be reported in an Auditor General's Report to Parliament. Should this occur, you will be consulted in advance to assure the context and facts of the issue are adequately represented.

8. Proposed Audit Schedule

	Date
Planning and issue of Interim Audit Checklist by AMD	April 2025
Entrance Meeting (Shire, OAG & AMD)	7 April 2025
Onsite Interim Audit by AMD	15 – 16 May 2025
AMD provide OAG clearance for Interim Audit Review including draft Interim Management Letter	6 June 2025
Interim Management Letter to be issued by OAG (if required)	20 June 2025
Issue of Year End Audit Checklist by AMD (week ending)	30 June 2024
Final Trial Balance to be provided to AMD by the Shire	30 September 2025
Draft Annual Financial Report to be provided to AMD by the Shire	30 September 2025
Final Audit by AMD	27 – 29 October 2025
AMD provide OAG clearance for Audit File Review including all applicable Contractor deliverables / reports	14 November 2025
OAG complete Final Audit Review	19 November 2025
AMD issue exit meeting agenda and associated reports (Management Representation Letter, draft Management Letter and draft Audit Report)	24 December 2025
Exit Meeting (week ending)	28 December 2025
AMD to provide the signed AMD Audit Report, stamped FS, signed SRM, final Management Letter and signed Representation Letter to OAG	Within 2 days of Exit Meeting
OAG to issue signed audit report and Management Letter to the Shire.	Within 5 days of Exit Meeting

The above proposed audit schedule is subject to change depending on individual circumstances.

9. Audit Evidence – Specific Audit Requirements

We will discuss our requirements with your staff to facilitate a timely, efficient and effective audit. We will formally agree our information requirements and timeframes for the interim and final audit visits with the CEO using our audit information request software, Audit Dashboard.

We will issue an Interim and Final Audit information request checklist in advance of each audit visit. The checklists are intended to help Shire of Williams staff to have various documents readily available when we perform our audit.

As the information requests contained within the Audit Checklists will form an important component of our audit working papers, the information must be made available to AMD on the dates specified. This will assist us in delivering an efficient audit and minimising interruptions to Shire staff.

Where information has not been made available to us one week prior to the interim visit or one week prior to our final visit (including draft annual financial report), we anticipate additional audit time may be incurred resulting in additional fees being charged.

10. Your Audit Team

The Audit Team assigned to this engagement is set out below:

	Name	Contact
Contractor – AMD Chartered Accountants		
Director	Maria Cavallo	(08) 9780 7555 maria.cavallo@amdonline.com.au
Alternate Director	Tim Partridge	(08) 9780 7555 tim.partridge@amdonline.com.au
Audit Manager/Team Leader	Sagar Gajjar	(08) 9780 7555 Sagar.gajjar@amdonline.com.au
Auditor	Brenda Hoh	(08) 9780 7555 brenda.hoh@amdonline.com.au
Audit Coordinator	Tanya Smallegange	(08) 9780 7555 tanya.smallegange@amdonline.com.au
Administration / Secretarial Support	Wendy Smallegange	(08) 9780 7555 wendy.smallegange@amdonline.com.au
Office of the Auditor General		
Auditor General	Caroline Spencer	(08) 6557 7500
OAG Representative Director	Mikey Fiorucci	(08) 6557 7534 Mikey.Fiorucci@audit.wa.gov.au

11. LG Reforms

LG Reforms – *Local Government Amendment Act 2024*

The Local Government Amendment Act 2024 was ratified on 6 December 2024 introduces various amendments to the Local Government Act 1995 seeking to enhance transparency and accountability while reducing red tape across the WA local government sector.

The reforms aim to:

- clarify the roles and responsibilities of mayors and presidents, councillors and local government CEOs;
- require councils to adopt a rates and revenue policy to facilitate better financial planning and increase public transparency about rate increases;
- widen the scope of audit, risk and improvement committees and ensure these committees have an independent Chairperson who can be shared between smaller local governments;
- require councils to document the reasons for closing part of a meeting to the public while reducing unnecessary instances of closed meetings;
- facilitate the shared employment of local government CEOs and senior employees;
- prevent council members who fail to complete mandatory training from receiving their allowances;
- prevent inappropriate expenditure of ratepayer funds on council members' personal legal expenses; and
- modernise several arrangements including enabling superannuation payments for council members and streamlining the making of local laws.

Further information on the reforms has been published on the Department of Local Government, Sport and Cultural Industries website which can be found here ([Local Government Reform | DLGSC](#)).