

AUDIT SOM:	Shire of Merredin		
AUDIT AREA:	Audit timetable		
PREPARED BY:	DK	DATE:	March 2023

Our audit timetable for the financial year ended 30 June 2023 is as follows:

Key area	Target date	Person responsible
Audit Planning		
Audit Planning and Risk Assessment	March 2023	DK
Planning document to OAG for review	17 March 2023	DK
Entrance meeting document provide to SOM for agenda	28 March 2023	DK
Audit Entrance Meeting with Audit Committee Meeting	4 April 2023	SOM, DK, OAG
Interim Audit		
Send list of requirements for Interim	3 April 2023	DK
Reconciled financial information ready for audit (up to 31 March 2023)		SOM
Interim Information provided	10 April 2023	
Interim Audit selections to SOM	17 April 2023	DK
Information and sample ready for audit	24 April 2023	DK
Interim Audit visit *Week of	1 May 2023	DK & SOM
DK Review	15 May 2023	DK
OAG Review	22 May 2023	OAG
Issue of Interim Management Letter	5 June 2023	OAG
Final Audit		
Bank confirmation letters	3 July 2023	DK & SOM
Final audit list of requirements to SOM	28 July 2023	DK
Reconciled financial information ready for audit		SOM
<ul style="list-style-type: none"> - Trial Balance - Balance Sheet Reconciliations 		
Provide information requested by audit	28 August 2023	
Draft Financial Report provided to audit	28 August 2023	SOM
Audit selections to SOM	4 September 2023	DK
SOM ready with information	11 September 2023	SOM
Audit fieldwork visit – week of	18 September 2023	DK & SOM
DK Review	2 October 2023	DK
Meeting with Management	2 October 2023	DK & SOM
Fieldwork & Completion for review	9 October 2023	DK
DK Final Review	16 October 2023	DK
File presented to OAG for review	23 October 2023	OAG

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Financial Report		
Draft Audited Financial Report to SOM with OAG comments	6 November 2023	DK, SOM
Draft Audited Financial Report ready for Internal Agenda - Review	13 November 2023	DK, SOM
Approval by the CEO <ul style="list-style-type: none"> Draft Annual Financial Report Management Representation Letter 	17 November 2023	SOM
Final package to OAG for signing	20 November 2023	DK
Completion and Exit		
Meeting with Audit Committee	TBC	SOM, DK, OAG
Issue of Auditor's Report	TBC	OAG
Council Meeting to adopt AFR	TBC	SOM

Key:

SOM = Lisa Clack (CEO), Leah Boehme (Executive Manager Corporate Services), Shire of Merredin

DK = Marius van der Merwe (Dry Kirkness Audit Director and Team)

OAG = Ann Ang (Director)