

CLIENT NAME: SHIRE OF MERREDIN

YEAR END: 30 JUNE 2023

EXIT MEETING AGENDA

Date of Meeting: 15/11/2023

Time: 16:00

Location: Shire of Merredin Administration Centre, King & Barrack Streets, Merredin, Western Australia, 6415.

Attendees: Cr Mark McKenzie (Shire President)
 Cr Renee Manning (Deputy President)
 Cr Brad Anderson
 Cr Donna Crook
 Cr Megan Simmonds
 Lisa Clack (CEO)
 Leah Boehme (Executive Manager Corporate Services)
 Meg Wyatt (Executive Officer)
 Ann Ang (FA Director, OAG)
 Marius van der Merwe (Dry Kirkness Audit Director)

DISCUSSION POINTS

1.	INTRODUCTION
2.	EXECUTIVE SUMMARY
3.	INDEPENDENCE
4.	COMPLIANCE WITH LAWS AND REGULATIONS AND FRAUD
5.	KEY AUDIT MATTERS AND AUDIT OUTCOMES <ul style="list-style-type: none"> • AUDIT FINDINGS REPORTED IN THE PREVIOUS YEAR • CHANGES TO LOCAL GOVERNMENT REGULATIONS • RELATED PARTY TRANSACTIONS • REVENUE RECOGNITION AND CUT-OFF • UNAUTHORISED & INCOMPLETE EXPENDITURE • UNRECORDED LIABILITIES • FICTICIOUS EMPLOYEE PAYMENTS • IMPAIRMENT OF ASSETS • PROVISIONS • DISCLOSURE OF LEASES TO GROH OR EMPLOYEES IN ACCORDANCE WITH AASB 16
6.	AUDIT MISSTATEMENTS
7.	AUDIT FINDINGS
8.	KEY CHANGES FOR NEXT YEAR