

AUDIT SOM:	Shire of Merredin		
AUDIT AREA:	Audit timetable		
PREPARED BY:	DK	DATE:	28/03/2024

Our audit timetable for the financial year ended 30 June 2024 is as follows:

Key area	Target date	Person responsible
Audit Planning		
Send list of requirements for planning	14 March 2024	DK
Planning information provided to audit	28 March 2024	SOM
Audit Planning and Risk Assessment	28 March 2024	DK
Planning document to OAG for review	28 March 2024	DK
Entrance meeting document provide to SOM for agenda	28 March 2024	DK
Audit Entrance Meeting with Audit Committee Meeting	9 April 2024	DK, OAG
Interim Audit		
Send list of requirements for Interim	14 March 2024	DK
Reconciled financial information ready for audit (up to 28 February 2024) Interim Information provided	25 March 2024	SOM
Interim Audit selections to SOM	27 March 2024	DK
Information and sample ready for audit	15 April 2024	DK
Interim Audit visit	15-19 April 2024	DK & SOM
DK Manager Review	30 April 2024	DK
DK Director Review	7 May 2024	DK
OAG Review	15 May 2024	OAG
Issue of Interim Management Letter, if any (upon receipt of management comments)	24 May 2024	OAG
Final Audit		
Bank confirmation letters	1 July 2024	DK & SOM
Final audit list of requirements to SOM	30 August 2024	DK
Reconciled financial information ready for audit - Trial Balance - Balance Sheet Reconciliations Provide information requested by audit	13 September 2024	SOM
Draft Financial Report provided to audit	30 September 2024	SOM
Audit selections to SOM	27 September 2024	DK
Information and sample ready for audit	7 October 2024	SOM
Audit fieldwork visit	7-11 October 2024	DK & SOM
DK Manager Review	21 October 2024	DK
DK Director Review	28 October 2024	DK
File presented to OAG for review	31 October 2024	OAG

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Financial Report		
Draft Audited Financial Report to SOM with OAG comments	8 November 2024	DK & SOM
Draft Audited Financial Report ready for Internal Agenda - Review	13 November 2024	DK & SOM
Approval by the CEO <ul style="list-style-type: none"> Draft Annual Financial Report Management Representation Letter 	18 November 2024	SOM
Final package to OAG for signing	18 November 2024	DK
Completion and Exit		
Meeting with Audit Committee or (Audit Exit Meeting)	18 November 2024	DK & SOM & OAG
Issue of Auditor's Report	By 19 November 2024	OAG
Council Meeting to adopt AFR	TBC	SOM

Key:

SOM = Shire of Merredin

DK = Dry Kirkness (Audit) Pty Ltd (Robert Hall (Director) and Team)

OAG = Office of the Auditor General representative