

# ANNUAL REPORT

## 2019-20

### Wheatbelt East Regional Organisation of Councils Inc.

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Incorporating the Shires of Bruce Rock, Kellerberrin, Merredin, Westonia & Yilgarn

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The Wheatbelt East Regional Organisation of Councils (WEROC) Inc. is an incorporated not-for-profit organisation whose membership is comprised of representatives from the Shires of Bruce Rock, Kellerberrin, Merredin, Westonia and Yilgarn.

WEROC Inc. supports the growth and development of the Eastern Wheatbelt through:

- **Leadership:** Taking an active interest in and being a strong partner and voice on all matters impacting on the people and industry of the Eastern Wheatbelt.
- **Action:** Delivering projects and services considered beneficial to the whole of the Eastern Wheatbelt region.
- **Promotion:** Gaining greater recognition of the Eastern Wheatbelt as an ideal place to visit, do business and live.
- **Collaboration:** Achieving real outcomes for the Eastern Wheatbelt through strengthened partnerships and understanding that we work smarter and better together.

## Our Vision

For the Wheatbelt East to grow and prosper.

## Our Mission

Working together to enhance the regions sustainability through investment and innovation.

# CHAIRS REPORT

It is with great pleasure I present this inaugural report of WEROC Inc. for 2020.

This year has been one of unpredictability, adaptability and creativity and the formation of WEROC has very much demonstrated this.

All of our member Shires have come together with a common vision and purpose to support the growth and development of the Eastern Wheatbelt.

2020 may have been one of chaos, but it has also been one of opportunity and regeneration.

I would like to thank each and every member for looking past each of their respective Shire boundaries and instead looking at us as a cohesive team responsible for our near ten thousand residents.

Each individual member from Kellerberrin, Merredin, Westonia, Yilgarn and Bruce Rock have embraced this new entity and shared plan for the future to make some tangible gains. It has been heartening to see our five Shires working together not because we have been told to do so, but rather because we have chosen to.

It has also been a great example of CEOs and Elected Members working collaboratively and cohesively together that speaks volumes of what is good about the Eastern Wheatbelt.

We do not only want to survive, but we want to thrive in the years and generations to follow. WEROC can be seen as the gatekeepers to that future and it is incumbent on us as an organisation to provide the keys to all in our region to unlock that future.

I cannot understate my thanks to our new Executive Officer Rebekah whose expertise, efficiency and enthusiasm has helped sprout this seed called WEROC Inc. Your professionalism in developing our Strategic Plan hit a home run from the start and now it's time for us to put action to the words.

I look forward to working with you all on our five priority projects:

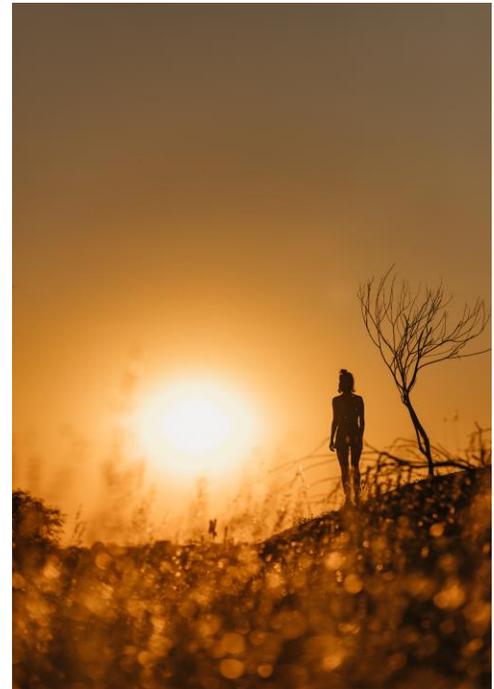
1. Regional Waste Management
2. Tourism Product Development
3. Strengthening our economy through local business development
4. Digital connectivity
5. Ranger and regulatory Services Solutions

And I also look forward to soon welcoming back the Shire of Tammin into our team and the multifaceted value they will add.

We will continue to build our profile and relationships with all levels of government and stakeholders. The future is in our hands.

Ram Rajagopalan

Chair Wheatbelt East Regional Organisation of Councils Inc.



# OPERATIONAL & STRATEGIC HIGHLIGHTS

## The Incorporation of the Wheatbelt East Regional Organisation of Councils

The Wheatbelt East Regional Organisation of Councils (WEROC) was formed in 2004 and operated under a Memorandum of Understanding between the six inaugural Local Government Members - the Shires of Bruce Rock, Kellerberrin, Merredin, Tammin, Westonia and Yilgarn.

In 2013 the Members of WEROC (which by this stage had been reduced to five Member Local Governments after the departure of the Shire of Tammin), commenced discussion around a transition from operating as a voluntary regional organisation of councils, to an incorporated association. The intent behind this transition was to remove the constraints imposed by operating under the Local Government Act and to enable access to a broader range of private and Government funding opportunities.

In 2014 WEROC formed a subsidiary called Wheatbelt Communities. The inaugural meeting of Wheatbelt Communities was held in November 2014. Wheatbelt Communities was incorporated on 15 April 2015.

In 2019 a decision was made by the WEROC Council to merge the two entities and to continue operating only as an incorporated body. On 29 January 2020, the former WEROC and Wheatbelt Communities Inc. were joined to form the Wheatbelt East Regional Organisation of Councils Inc.

## Asset Audit

In March of 2018, Asset Management Consultancy group Accingo, first met with WEROC representatives to discuss its asset management concept and the potential value it may offer to WEROC Local Governments.

After initial discussions and the presentation of a project brief from Accingo, WEROC agreed to proceed with a review of the Member Local Government's asset management practices. Work on the review was undertaken throughout 2019, with a final report and recommendations being submitted in September 2019.

The audit identified opportunities for improved asset management through the standardization of policies and practices and the consolidation of underperforming assets across the WEROC Local Governments.

## Wheatbelt Medical Student Immersion Program

Historically first year medical students from the University of Notre Dame Australia's, Fremantle Campus undertook immersion experiences in Western Australian Wheatbelt communities as a means of gaining first-hand experience of rural or remote general practice. The immersion experience program ceased in 2015 due to the withdrawal of funding.

The WEROC Member Local Governments viewed the immersion experience program as a valuable means of introducing medical students to life in rural communities. Upon cessation of the program, WEROC requested support from Rural Health West and the West Australian Primary Health Alliance (WAPHA) for the resumption of visits by first year medical students to communities across the Wheatbelt.

In 2017 Country WA Primary Health Network, Curtin University, Rural Health West, the University of Notre Dame and WEROC entered a three-year (2018 - 2020) agreement to implement the Wheatbelt Medical Student Immersion Program across the Wheatbelt region.

The Wheatbelt Medical Student Immersion Program (WMSIP) aims to increase medical student exposure to rural Western Australia particularly the Wheatbelt region. In 2020 a total of 98 first year medical students from the University of Notre Dame and 85 second year medical students from Curtin University visited the Wheatbelt, during the week of 10 to 13 March.

Students are allocated to one of nine Wheatbelt towns. Of the 183 students that participated in the 2020 program, a total of 94 were placed within one of the WEROC Local Governments - Bruce Rock (20), Kellerberrin (24), Merredin (26), Southern Cross (16) and Westonia (8).

WEROC provides an in-kind contribution toward the program in the form of in-region transport, arranging accommodation, social activities for staff, students and others involved in the program, and venue hire where required.

WEROC sits on both the WMSIP Steering Committee and Planning Group and will continue to support the program in 2021.

## Curtin University's "Wheatbelt Community Health Pilot Study"

WEROC funded a pilot research project undertaken by Dr. Andrew Harper, Adjunct Clinical Professor at the Curtin Medical School, in the latter half of 2019.

This project developed from the Wheatbelt Medical Student Immersion Program, with five students from the 2018 and 2019 regional visits, selecting to pursue research into Wheatbelt Health.

The purpose of the pilot study was to document and analyse the health experience and health concerns of Wheatbelt residents, with a particular focus on the communities of Merredin and Westonia. The project aimed to build collaboration between Curtin University and Wheatbelt communities for the purpose of promoting rural health and wellbeing.

Data was gathered from residents in Merredin and Westonia in August 2019. The data collected was then analysed to identify categories of issue and concern. The final report was tabled at the WEROC meeting held on Thursday 28 November 2019, with the Member Local Governments resolving to support any extension of the pilot study.



## Review of Record Keeping Policies & Procedures

During November and December 2019, Information Enterprises Australia undertook a desktop review of four of WEROC Inc.'s Member Local Governments, record keeping plans, policies, procedures and other corporate documentation.

The aim in commissioning this review was to ensure that the WEROC Member Local Governments met the compliance requirements of the State Records Act 2000 and the State Records Principles and Standards 2002.

The Review included the Shire's of Kellerberrin, Merredin, Westonia and Yilgarn. Each of the participating Shire's was presented with an individual report which identified where record keeping practices, policies and procedures required improvement. An overarching report was also prepared, identifying the strategic opportunities that could be adopted holistically by WEROC Local Governments.

As an outcome of this Review, the WEROC Local Governments identified the need to develop a new suite of Record Keeping Policies and Procedures. This additional work will be undertaken upon the completion of the State Records Office reform of the State Records Commission Standard for State record keeping.

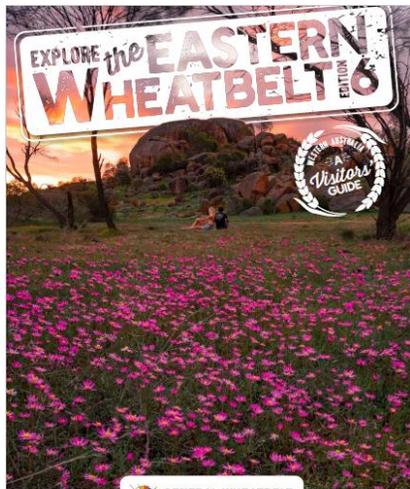
### Regional Marketing

The five Member Local Governments of WEROC along with the Shires of Tammin and Cunderdin have a Memorandum of Understanding (MOU) with the Central Wheatbelt Visitors Centre for the purpose of visitor servicing and regional promotion.

The key marketing tool for the WEROC Member Local Governments is the Central Wheatbelt - Along the Golden Pipeline Map and Guide. This is prominently displayed in the Central Wheatbelt Visitors Centre along with town/Shire brochures.

In the 2019-2020 financial year, WEROC financially contributed toward several co-operative regional marketing campaigns in conjunction with Australia's Golden Outback, NEW Travel, Roe Tourism and the Central Wheatbelt Visitors Centre. These included:

1. An Eastern Wheatbelt Self-Drive feature in the West Australian Newspaper in October 2019;
2. A Central Wheatbelt Self-Drive feature in the West Australian newspaper in December 2019;
3. A Wheatbelt Self-drive feature in the Sunday Times Escape Magazine in March 2020;
4. A Wheatbelt digital marketing campaign led by Australia's Golden Outback aimed at promoting immediate travel to the Wheatbelt as the COVID-19 travel restrictions were lifted; and
5. A feature on the Golden Pipeline Heritage Trail in the sixth edition of the Eastern Wheatbelt Visitors Guide.



CENTRAL WHEATBELT VISITOR CENTRE  
www.wheatbelttourism.com

Beacon | Bencubbin | Bruce Rock | Corrigin | Cunderdin | Dowrim | Hyden | Kellerberrin  
Kondinin | Koorda | Kulin | Lake Grace | Merredin | Meckering | Mukinbudin | Narebreen  
Nungarin | Quairading | Southern Cross | Tammin | Trayning | Westonia | Wyalkatchem



Start planning now for Easter and Term 1 School Holidays! Just a short 2-3hr road trip and you'll find yourself in Western Australia's Eastern Wheatbelt with its many FREE camping sites at spectacular granite outcrops, or there's country style hotels and caravan parks close to town. Phone the Central Wheatbelt Visitor Centre to receive free self-drive maps and guides.

3 DAY SELF-DRIVE PATHWAYS TO WAVEROCK	3 DAY SELF-DRIVE GOLDEN PIPELINE HERITAGE TRAIL	3 DAY SELF-DRIVE PRINCEBEE PATHWAY	4 DAY SELF-DRIVE WHEATBELT WAY
<p>AGE TOURISM www.parkbush.com.au</p> <p>Visit three days and explore the beautiful landscapes and stunning forested mountains. Day 1 Perth - North Beach (Hyden) 240km, drive 100km and camp. Day 2 North Beach (Hyden) 240km, drive 100km and camp. Day 3 North Beach (Hyden) 240km, drive 100km and camp.</p>	<p>www.goldenpipeline.com.au</p> <p>Take a road trip into the Wheatbelt along the longest freshwater pipeline on Earth. Day 1 Perth - Merredin 200km, 3.5hrs drive. Day 2 Merredin - Kalbarra 200km, 3.5hrs drive. Day 3 Kalbarra - Merredin 200km, 3.5hrs drive.</p>	<p>www.parkbush.com.au</p> <p>Follow the dream of our early farming, stockmen and wild prospecting pioneers who journeyed west on the Wheatbelt in search of fortune. Day 1 Perth - Dowerbin 100km, 2hrs drive. Day 2 Dowerbin - Merredin 100km, 2hrs drive. Day 3 Merredin - Dowerbin 100km, 2hrs drive.</p>	<p>Wheatbelt Way www.wheatbeltway.com.au</p> <p>The Wheatbelt Way is a beautiful coastline starting in Dowerbin and ending in Kalbarra. Day 1 Perth - Merredin 200km, 3.5hrs drive. Day 2 Merredin - Kalbarra 200km, 3.5hrs drive. Day 3 Kalbarra - Merredin 200km, 3.5hrs drive. Day 4 Merredin - Perth 200km, 3.5hrs drive.</p>

Call Central Wheatbelt Visitor Centre 1300 736 283 (WA only) or visit www.wheatbelttourism.com for information on these self drives or a copy of Australia's Golden Outback Holiday Planner



## Looking Ahead

With the merging of the former WEROC entity and its subsidiary, Wheatbelt Communities Inc. the WEROC Board identified the need to reflect on what the Member Local Governments had already achieved together, and what the focus of the newly formed WEROC Inc., would be moving forward.

In May and June 2020, the WEROC Board participated in a series of strategic planning workshops, which would inform a WEROC Inc. Strategic Plan. The Plan was formally adopted at a general meeting held on 27 August 2020.

The Strategic Plan is intended to guide the programs and activities of WEROC Inc. over the next three years. The WEROC Board will direct the implementation of this Plan including setting priorities and milestones for specific activities and providing accountability for implementation.

To activate these opportunities the Board will seek to build strategic partnerships and leverage funding opportunities from government and corporate sponsors.

The WEROC Inc. Strategic Plan identifies five strategic priorities. These were determined based on alignment to identified state, regional and local priorities, and the capacity for WEROC Inc. to influence and create change for the better.



Priority	Objective
Regional Waste Management	Deliver cost savings and greater efficiencies to WEROC Member Councils in managing waste.
Tourism Product Development:	Increase the WEROC regional visitor economy.
Strengthening our economy through local business development:	Sustained economic recovery post COVID-19.
Digital Connectivity	High capacity telecommunications network and linkages that support digital access and connectivity.
Ranger and Regulatory Services Solution	Achieve greater efficiency for WEROC Member Councils in delivering ranger and regulatory services.

# FINANCE REPORT

In accordance with Rule 16.2 of the WEROC Inc. Constitution, the Executive Officer acts as Secretary and Treasurer of WEROC Inc., and as a non-voting member of the Board.

Current signatories to the WEROC Inc. accounts are Mr. Darren Mollenoyux (Board Member), Mr. Ram Rajagopalan (Chair) and Ms. Rebekah Burges (Executive Officer and Secretary/Treasurer).

## Statement of Financial Position

The cash balance of the Wheatbelt Communities Inc. account held with Westpac Bank, on 1 July 2019 was \$27,386.55 and the opening cash balance of the WEROC account was \$160,927.00.

Upon the merging of these two entities on 29 January 2020, the WEROC accounts were closed and the remaining cash balance was transferred to the Westpac account held in the name of Wheatbelt Communities Inc. (subsequently renamed Wheatbelt East Regional Organisation of Councils Inc.). The cash balance of the merged accounts on 29 January 2020 was \$165,991.31.

The closing cash balance of the WEROC Inc. account on 30 June 2020 was \$143,177.70.

As per Rule 17.3 of the WEROC Inc. Constitution, the Board must prepare and approve an annual budget at least 1 month prior to the end of the financial year. The annual budget for the 2020-21 financial year was adopted at a General Meeting held on 28 May 2020. The income and expenditure commitments for WEROC Inc. for next financial year are estimated to be \$71,912.91 and \$101,235.53, respectively.

## Statement of Income & Expenditure

The summary of financial activity (refer to profit and loss statement in the audited finance report) for the period 1 July 2019 to 30 June 2020, shows an income of \$150,183.41 and expenditure of \$25,233.71, resulting in a net profit, of \$124,949.70.

The principal source of Income for WEROC Inc. in the 2019-20 financial year was the transfer of funds from the former WEROC entity. The value of this transfer was \$139,680.47. In future, the operational expenses for WEROC Inc. will be entirely funded through an annual financial contribution made by the Member Councils.



# INDEPENDENT AUDITOR'S REPORT

## Auditors Report

Audit services for the 2019-20 financial year were provided by Audit Partners Australia.

### WHEATBELT EAST REGIONAL ORGANISATION OF COUNCILS INC

#### AUDITED FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2020

CONTENT
Statement by Members of the Committee
Balance Sheet
Profit and Loss Statement
Notes to the Financial Statements
Independent Audit Report

**WHEATBELT EAST REGIONAL ORGANISATION OF COUNCILS INC****STATEMENT BY THE MANAGEMENT COMMITTEE**

The committee has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the committee the financial report:

1. Presents a true and fair view of the financial position of Wheatbelt East Regional Organisation of Councils Inc as at 30 June 2020 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that Wheatbelt East Regional Organisation of Councils Inc will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Committee and is signed for and on behalf of the Committee by:



PRESIDENT

Name:

R. ANNA GOCHRAN



TREASURER

Name:

Rebekah Burges

Dated this

26<sup>th</sup> day of OCTOBER 2020

# Balance Sheet

## Wheatbelt East Regional Organisation of Councils Inc As at 30 June 2020

	30 JUN 2020	30 JUN 2019
<b>Assets</b>		
<b>Bank</b>		
Westpac Community Solution One	143,177.70	27,386.55
<b>Total Bank</b>	<b>143,177.70</b>	<b>27,386.55</b>
<b>Total Assets</b>	<b>143,177.70</b>	<b>27,386.55</b>
<b>Liabilities</b>		
<b>Current Liabilities</b>		
GST	(1,266.70)	-
<b>Total Current Liabilities</b>	<b>(1,266.70)</b>	<b>-</b>
<b>Non-current Liabilities</b>		
GST Clearing	-	(49.85)
<b>Total Non-current Liabilities</b>	<b>-</b>	<b>(49.85)</b>
<b>Total Liabilities</b>	<b>(1,266.70)</b>	<b>(49.85)</b>
<b>Net Assets</b>	<b>144,444.40</b>	<b>27,436.40</b>
<b>Equity</b>		
Current Year Earnings	117,008.00	7,941.70
Retained Earnings	27,436.40	19,494.70
<b>Total Equity</b>	<b>144,444.40</b>	<b>27,436.40</b>

# Profit and Loss

## Wheatbelt East Regional Organisation of Councils Inc For the year ended 30 June 2020

	2020	2019
<b>Trading Income</b>		
Fund Transfer on Merger	139,680.47	-
General Subscriptions	-	10,000.00
GST Refund	396.00	-
<b>Total Trading Income</b>	<b>140,076.47</b>	<b>10,000.00</b>
<b>Gross Profit</b>	<b>140,076.47</b>	<b>10,000.00</b>
<b>Other Income</b>		
WE-ROC Interest Received	80.24	26.70
<b>Total Other Income</b>	<b>80.24</b>	<b>26.70</b>
<b>Operating Expenses</b>		
-Accounting Fees	2,589.85	1,560.00
Consultants Fees	1,050.00	-
-Executive officer - Travel & accomodation	628.59	-
-Executive officer-Professional Services	15,390.46	-
Financial Services	90.91	-
-Financial Services:Audit fees	2,481.82	525.00
Meeting expenses	10.00	-
Sundry expenses	852.48	-
WE-ROC App Development & Maintenance	44.55	-
WE-ROC Incorporation Expense	10.05	-
<b>Total Operating Expenses</b>	<b>23,148.71</b>	<b>2,085.00</b>
<b>Net Profit</b>	<b>117,008.00</b>	<b>7,941.70</b>

## WHEATBELT EAST REGIONAL ORGANISATION OF COUNCILS INC

### NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act (WA). The committee has determined that the association is not a reporting entity.

The financial report has been prepared in accordance with the requirements of the Constitution, and on the cash basis of accounting whereby revenue is recorded when it is received, expenses are recorded when they are paid and no assets or liabilities, other than cash and bank balances and goods and services tax (GST) are recorded.

Accounting Standards or other authoritative pronouncements of the Australian Accounting Standards Board are not applied.

The following material accounting policy, which is consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

#### Goods and Services Tax (GST)

Revenues and expenses are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the balance sheet.

### NOTE 2: AMALGAMATION

Wheatbelt Communities Inc. and Wheatbelt East Regional Organisation of Councils have amalgamated to form a single incorporated association during the year end 30 June 2020, through which the Shires of Bruce Rock, Kellerberrin, Merredin, Westonia and Yilgarn continue to work cooperatively. Wheatbelt Communities Inc. is renamed as Wheatbelt East Regional Organisation of Councils Inc. to reflect this amalgamation.

Wheatbelt East Regional Organisation of Councils ceased to exist effective 31 January 2020 and the remaining funds of \$139,680 is transferred to the association.



DIRECTOR: Leanne Oliver  
ASSOCIATE: Christopher Tan

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## INDEPENDENT AUDIT REPORT TO THE MEMBERS OF WHEATBELT EAST REGIONAL ORGANISATION OF COUNCILS INC

### Report on the Audit of the Financial Report

#### Qualified Opinion

We have audited the financial report of Wheatbelt East Regional Organisation of Councils Inc (the association), which comprises the balance sheet as at 30 June 2020, the profit and loss statement for the year ended 30 June 2020, notes comprising a summary of significant accounting policies and other explanatory information, and the statement by members of the committee.

In our opinion, except for the effects of the matter described in the Basis of Qualified Opinion section of our report, the accompanying financial report presents fairly, in all material respects, the financial position of Wheatbelt East Regional Organisation of Councils Inc as at 30 June 2020 and of its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements and the requirements of the *Associations Incorporation Act 2015 (WA)*.

#### Basis of Qualified Opinion

##### *Opening Balances*

As we did not undertake the audit of Wheatbelt East Regional Organisation of Councils Inc (formerly known as Wheatbelt Communities Inc) for the year ended 30 June 2019, we are unable to obtain sufficient appropriate evidence to form an opinion on the comparatives shown on the financial statement.

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 : *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

### **Emphasis of Matter – Basis of Accounting**

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the association to meet the requirements of the *Associations Incorporation Act 2015 (WA)* and the constitution. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

### ***Responsibilities of the Committee for the Financial Report***

The committee is responsible for the preparation and fair presentation of the financial report in accordance with the accounting policies described in Note 1, financial reporting requirements of the *Associations Incorporation Act 2015 (WA)* and for such internal control as the committee determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the committee is responsible for assessing the association's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the committee either intends to liquidate the association or to cease operations, or has no realistic alternative but to do so.

### ***Auditor's Responsibilities for the Audit of the Financial Report***

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: <http://www.auasb.gov.au/Home.aspx>. This description forms part of our auditor's report.



LEANNE K OLIVER  
Director CPA RGA

AUDIT PARTNERS AUSTRALIA  
BELMONT WA

Dated at Perth, Western Australia, this 27<sup>th</sup> day of October 2020

## Management Letter



DIRECTOR: Leanne Oliver  
ASSOCIATE: Christopher Tan

Ground Floor, 30 Kaymer Street, Belmont WA 6104  
PO Box 3110, Belmont East WA 6104  
0460 040 900  
admin@auditpa.com.au

27 October 2020

Wheatbelt East Regional Organisation of Councils Inc  
C/- Rebekah - rebekah@150square.com.au

Dear Committee

### Financial Report Audit for the Year Ended 30 June 2020

We have completed the audit of your Association's accounts for the year ended 30 June 2020. We enclose one copy of the audited financial report for your attention.

We direct your attention to the fact that the responsibility for the preparation of the financial statements and adequate disclosure is that of the Committee. This includes the maintenance of adequate accounting records and internal controls, the selection and application of accounting policies and the safeguarding of monies of the Association.

The purpose of our audit of the financial report is to express an opinion on that report and this report on management issues includes only matters that come to our attention during the conduct of our work and therefore should not be regarded as a comprehensive statement of management issues that may exist.

Our audit procedures highlighted the following issues for your consideration and implementation where possible.

#### Qualification

##### Opening Balances

As we did not undertake the audit of Wheatbelt East Regional Organisation of Councils Inc for the year ended 30 June 2019, we are unable to obtain sufficient appropriate evidence to form an opinion on the comparatives shown on the financial statement.

#### Other Matters

##### Amalgamation

On amalgamation of Wheatbelt Communities Inc. and Wheatbelt East Regional Organisation of Councils, remaining funds of \$139,680 was transferred to the association this sum, has been disclosed as income in the profit and loss statement.

Other than the above, we noted no other significant matters that should be raised or brought to the attention of the Committee.

We thank Rebekah for her kind assistance provided during the audit. If you wish to discuss any of the above items or require any further information, please contact us immediately.

Yours sincerely

A handwritten signature in black ink, appearing to be 'L. Oliver', written in a cursive style.

LEANNE K. OLIVER CPA  
Director