



# Auditor General

## INDEPENDENT AUDITOR'S REPORT

2022

Shire of Bruce Rock

### 2021-22 Annual Report for the Local Roads and Community Infrastructure Program

#### Opinion

I have audited the accompanying special purpose annual reports for Phase 1, 2 and 3 prepared for the Australian Government Department of Infrastructure, Transport, Regional Development, Communications and the Arts (the Department) for the Local Roads and Community Infrastructure Program (the Program) for the year ended 30 June 2022, which comprises:

- the Chief Executive Officer's Financial Statement for Phase 1, 2 and 3.
- Annual Report Tables financial information limited to the *Total Approved LRCI Funding Contribution* and *LRCI Funding Actual Expenditure* for Phase 1, 2 and 3.
- Final Report Table financial information limited to the *Total Project Cost, Approved LRCI Funding Contribution, and LRCI Funding Actual Expenditure* for Phase 1.

The annual reports have been prepared by the Shire of Bruce Rock (the Shire) in accordance with the requirements of the COVID-19 Local Roads and Community Infrastructure Program Guidelines (the Guidelines) for Phase 1, 2 and 3 of the Program to meet the reporting requirements of the Australian Government Department of Infrastructure, Transport, Regional Development, Communications and the Arts.

In my opinion, in all material respects:

- the Chief Executive Officer's Financial Statements and Annual Report Tables financial information limited to the *Total Approved LRCI Funding Contribution* and *LRCI Funding Actual Expenditure* for Phase 1, 2 and 3 are based on, and in agreement with, proper accounts and records
- the amount reported as expended during the year was used solely for expenditure on approved Local Roads and Community Infrastructure Projects
- the amount certified by the Chief Executive Officer in the Chief Executive Officer's Financial Statement as the Shire's own source expenditure on the Program during the year is based on, and in agreement with, proper accounts and records.
- the Final Report Table financial information limited to the *Total Project Cost, Approved LRCI Funding Contribution, and LRCI Funding Actual Expenditure* for Phase 1 is based on, and in agreement with, proper accounts and records.

## **Basis for opinion**

I conducted my audit in accordance with the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the annual report* section of my report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

## **Emphasis of Matter**

I draw attention to the matter below. My opinion is not modified in respect of this matter.

## **Basis of accounting**

The annual reports have been prepared for the purpose of fulfilling the Shire's reporting obligations to the Australian Government Department of Infrastructure, Transport, Regional Development, Communications and the Arts under the Guidelines. As a result, the annual reports may not be suitable for another purpose.

## **Other Matter**

I draw attention to the matter below. My opinion is not modified in respect of this matter.

## **Restriction on Distribution and Use**

As a result of the basis of accounting, my report is intended solely for the Shire and the Australian Government Department of Infrastructure, Transport, Regional Development, Communications and the Arts and should not be distributed to or used by parties other than the Shire or the Australian Government Department of Infrastructure, Transport, Regional Development, Communications and the Arts.

## **Other information**

The Chief Executive Officer is responsible for the other information. The other information is the information in the annual reports for the year ended 30 June 2022 but not the information of the annual reports as described in the Opinion section of my report and my auditor's report.

My opinion on the annual reports do not cover the other information and, accordingly, I do not express any form of assurance conclusion thereon.

## **Responsibilities of the Chief Executive Officer for the annual report**

The Chief Executive Officer is responsible for the preparation of the annual reports in accordance with the requirements of the Guidelines, and for such internal control as the Chief Executive Officer determines is necessary to enable the preparation of the annual reports that are free from material misstatement, whether due to fraud or error.

In preparing the annual reports, the Chief Executive Officer is responsible for assessing the Shire'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 State Government has made decisions affecting the continued existence of the Shire.

## **Auditor's responsibilities for the audit of the annual report**

The objectives of my audit are to obtain reasonable assurance about whether the annual reports as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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 the annual reports. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

A further description of my responsibilities for the audit of the annual reports is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at [https://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf).

## **My independence and quality control relating to the report on the annual report**

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements*, the Office of the Auditor General maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Yours Sincerely

Kien Neoh  
Director Financial Audit  
Delegate for the Auditor General for Western Australia  
Perth, Western Australia  
14 June 2023



Our Ref 7917

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469 Wellington Street, Perth

Mr Darren Mollenoyux  
Chief Executive Officer  
Shire of Bruce Rock  
54 Johnson Street  
BRUCE ROCK WA 6418

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Dear Mr Mollenoyux

**SHIRE OF BRUCE ROCK - ANNUAL REPORT FOR THE LOCAL ROADS AND  
COMMUNITY INFRASTRUCTURE PROGRAM  
FOR THE YEAR ENDED 30 JUNE 2022**

A copy of the Shire of Bruce Rock's Local Roads and Community Infrastructure Program annual reports of Phase 1, 2 and 3 for the year ended 30 June 2022 and our Auditor's Report thereon is attached.

A copy has also been sent to the President and the Commonwealth Department of Infrastructure, Transport, Regional Development, Communications and the Arts.

Yours sincerely

Kien Neoh  
Director Financial Audit  
14 June 2023

Attach



Our Ref: 7917

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President  
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Dear Mr Strange

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Yours sincerely

Kien Neoh  
Director Financial Audit  
14 June 2023

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