

21 September 2022

Hon Alanna Clohesy MLC
President of the Legislative Council

Dear President,

Tabling of Department of the Legislative Council 2021-22 Annual Report

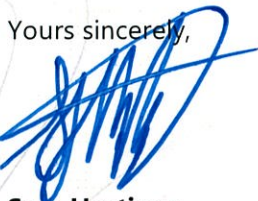
In accordance with section 65 of the *Financial Management Act 2006* (FMA), I wish to advise that the Department of the Legislative Council (Department) will not be able to present the 2021-22 Annual Report for the Department for tabling within the prescribed 90-day period after the end of the 2021-22 financial year, as required under section 64(1) of the FMA.

The Department has been advised by the Assistant Auditor General that, due to labour shortages in the professional audit and accounting sector, the Office of the Auditor General is unable to provide the Department with their audit opinion within the usual timeframe.

The Auditor General is aiming to finalise the Department's audit and issue their opinion as soon as practicable and advises it is expected to be delivered no later than 31 October 2022. It is anticipated the Annual Report will be tabled in both Houses of Parliament on the next available sitting date of 15 November 2022. I attach a copy of the Assistant Auditor General's letter to me.

I request that you cause the tabling of this notice in both Houses of Parliament no later than 21 September 2022.

Yours sincerely,

A blue ink signature of Sam Hastings.

Sam Hastings
Clerk of the Legislative Council
Accountable Authority
Department of the Legislative Council



Our Ref: 5502-03

Mr Sam Hastings
Clerk of the Legislative Council
Department of the Legislative Council

Via Email: clerklc@parliament.wa.gov.au

7th Floor, Albert Facey House
469 Wellington Street, Perth

Mail to: Perth BC
PO Box 8489
PERTH WA 6849

Tel: 08 6557 7500
Email: info@audit.wa.gov.au

Dear Mr Hastings

2021-22 FINANCIAL AUDIT COMPLETION TIMEFRAME

The Office of the Auditor General aims to deliver audit opinions in time for State government entities to table their annual report within 90 days of the end of the financial year as required by the *Financial Management Act 2006*.

This year, most regrettably, we will not be in a position to deliver your opinion in time for you to table your annual report within this timeframe. Labour shortages in the professional audit and accounting sector have significantly affected our resource levels and those of our contract audit firms. We've discussed this matter with your team and acknowledge this is not a desirable outcome.

As a result, our limited resources are focussed on delivering the Annual Report on State Finances audit opinion and auditing the entities that make up the majority of the balances in this report.

This prioritisation is crucial to meet the statutory timeframe for finalising the Annual Report on State Finances in late September, a process essential to providing confidence to buyers and holders of government bonds that Western Australia remains a well-governed jurisdiction.

We aim to finalise your audit and issue your opinion as soon as practicable, at this stage we expect that to be no later than 31 October 2022. Should there be a change in our resourcing circumstances we'll endeavour to complete your audit earlier to enable you to meet your reporting deadline.

You will need to advise your Minister of this delay as they are required under section 65 of the *Financial Management Act 2006* to inform both Houses of Parliament if an annual report and opinion cannot be tabled on time, the reason why and an anticipated tabling date. You may wish to attach a copy of this letter to your submission to the Minister.

We do regret our inability to provide you with your audit opinion prior to the end of September, as it has flow-on consequences for us all, and we thank you for your understanding.

Should you wish to discuss any aspect of this matter, please contact me on 6557 7526 or Renuka Venkatraman, Director on 6557 7574.

Yours sincerely

Grant Robinson
Assistant Auditor General
Financial Audit
15 June 2022