

Hope Vale Aboriginal Shire Council

**2021 Interim report to the
Mayor**

27 April 2021

Your ref: 100255

27 April 2021

Cr Jason Woibo
Mayor
Hope Vale Aboriginal Shire Council
Unit 4, 108 Mulgrave Road
CAIRNS QLD 4870

Dear Cr Woibo

2021 Interim report

We present to you our interim report for Hope Vale Aboriginal Shire Council for the financial year ending 30 June 2021. This report details the results of our interim work performed to 28 February 2021. In this, we assess the design and implementation of your internal controls, and whether they are operating effectively. To date, our work has not identified any significant deficiencies in your internal controls.

Please note that under section 213 of the Local Government Regulation 2012, you must present a copy of this report at your Council's next ordinary meeting.

The *Auditor-General Act 2009* requires the Auditor-General to report to parliament on an issue raised during an audit if he considers it to be significant. The results of your entity's audit will be included in our report to parliament on results of local governments.

If you have any questions or would like to discuss the audit report, please contact me on 4046 0051.

Yours sincerely



Margaret Dewhurst
Partner
BDO Audit (NTH QLD) Pty Ltd

Enc.
cc. Mr R Higgins, Chair of the Audit Committee



We have completed our audit planning phase and an external audit plan was issued on 21 December 2020.

This report details our audit findings from the work performed on the key controls over revenue, expenditure and payroll that were identified during the audit planning phase.

Summary of findings – On track

No new or existing deficiencies, financial reporting issues or other matters have been identified from work performed.

Based on the results of our testing completed to date and the resolution of prior year issues, we have determined your internal control environment does support an audit strategy that can rely upon these controls

Areas of audit focus - On track

We have not yet commenced work on the area of audit focus, which in the financial year ended 30 June 2021 is the valuation of property, plant and equipment. Valuations are not due to audit for review until 31 May 2021.











Our progress against the areas of audit focus is on track.



2. Internal control deficiencies and financial reporting issues and other matters



The following table summarises our reporting on deficiencies in internal controls.

Internal control issues by COSO element	Number of significant deficiencies		Number of deficiencies		Rating
	Current year issues	Prior year unresolved issues	Current year issues	Prior year unresolved issues	
 Control environment Structures, policies, attitudes and values that influence daily operations	-	-	-	-	
 Risk assessment Processes for identifying, assessing and managing risk	-	-	-	-	
 Control activities Implementation of policies and procedures to prevent or detect errors and safeguard assets	-	-	-	-	
 Information and communication Systems to capture and communicate information to achieve reliable financial reporting	-	-	-	-	
 Monitoring activities Oversight of internal controls for existence and effectiveness	-	-	-	-	



Effective

No significant deficiencies identified



Partially effective

One significant deficiency identified



Ineffective

More than one significant deficiency identified

We did not identify any deficiencies through our audit testing up to 28 February 2021.

We did not identify any financial reporting issues or other matters through our audit testing as at 28 February 2021.

No prior year audit issues identified or other matters to be reported from the 2020 audit.



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