

3 September 2014

The Chairman
Audit Committee
Shire of York
P O Box 22
YORK WA 6302

RE: FORMER CEO'S CORPORATE CREDIT CARD EXPENSES
PERIOD EXAMINED: 1 JULY 2011 – 30 JUNE 2013 (2 YEAR PERIOD)

We attach the spreadsheets pertaining to the Corporate Credit Card expenses incurred by the former CEO for the period 1 July 2011 to 30 June 2013 (2 Year Period).

Assurance Practitioner's Responsibility

In respect of the expenses in the spreadsheets for the above period, we have completed the following work as stated in the "Agreed Upon Procedures Engagement" letter dated 3 June 2014:

- (1) Checked entries on the spreadsheets with invoices, receipts and/or other documentary evidence.
- (2) Checked that all payments made were submitted to the Council for approval. All payments were approved by Council (through minutes of the Council meetings held).

Please note the following:

- (i) There was no documentary evidence to indicate that the former Chief Executive Officer's credit card expenses have been reviewed or authorised by any persons prior to payments being made.

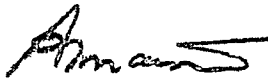
- (ii) At the bottom of each spreadsheet, we have indicated where the document supporting an expense is not available or where the details are unclear on the document (highlighted in yellow).

Audit Committee's Responsibility

The next stage of the procedure (as stated in the Agreed Upon Procedures Engagement letter) is for the Audit Committee to examine the attached spreadsheets with the details of each transaction and make a determination as to whether the transactions are related to "Council Business" or otherwise. After having made that determination, the Council should take necessary action to address the concerns of certain ratepayers.

Should you have any queries with respect to the above or any other matters, please do not hesitate to contact me.

Yours faithfully



ANTHONY MACRI
AUDIT PARTNER

YORK02 Letter to Audit Committee 2014 Credit Card Expenditure



MACRI

PARTNERS

Certified Practising Accountants

PARTNERS
Anthony Macri FCPA
Domenic Macri CPA
Connie De Felice CA

24 July 2014

The Chairman
Audit Committee
Shire of York
P O Box 22
YORK WA 6302

RE: FORMER CEO'S CORPORATE CREDIT CARD EXPENSES
PERIOD EXAMINED: 1 JULY 2013 – 30 APRIL 2014

We attach the spreadsheets pertaining to the Corporate Credit Card expenses incurred by the former CEO for the period 1 July 2013 to 30 April 2014.

Assurance Practitioner's Responsibility

In respect of the expenses in the spreadsheets for the above period, we have completed the following work as stated in the "Agreed Upon Procedures Engagement" letter dated 3 June 2014:

- (1) Checked entries on the spreadsheets with invoices, receipts and/or other documentary evidence.
- (2) Checked that all payments made were submitted to the Council for approval. All payments were approved by Council (through minutes of the Council meetings held).

Please note the following:

- (i) There was no documentary evidence to indicate that the former Chief Executive Officer's credit card expenses have been reviewed or authorised by any persons prior to payments being made.



- (ii) At the bottom of each spreadsheet, we have indicated where the document supporting an expense is not available or where the details are unclear on the document (highlighted in yellow).

Audit Committee's Responsibility

Going forward, the next stage of the procedure (as stated in the Agreed Upon Procedures Engagement letter) is for the Audit Committee to examine the attached spreadsheets with the details of each transaction and make a determination as to whether the transactions are related to "Council Business" or otherwise. After having made that determination, the Council should take necessary action to address the concerns of certain ratepayers.

Other Matters For Your Information:

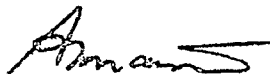
With regard to the Use of Corporate Credit Cards Policy, the following issues were noted:

1. We noted that there were no written agreements in place between the cardholder/s and the Shire.
2. There were no guidelines established for expenditure on entertainment.

It is our recommendation that the CEO'S own corporate card expenditure, in the future should be authorised by the Shire President or Deputy prior to payment.

Should you have any queries with respect to the above or any other matters, please do not hesitate to contact me.

Yours faithfully



ANTHONY MACRI
AUDIT PARTNER

YORK02 Letter to Audit Committee 2014 Credit Card Expenditure

