

## Tyhscha Cochrane

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**From:** Vern McKay <vern.mckay@dlgc.wa.gov.au>  
**Sent:** Thursday, 14 August 2014 9:28 AM  
**To:** Tyhscha Cochrane  
**Subject:** RE: Auditors

Hi Tyhscha

Under s7.62(2)(f) of the Act, the appointment of an auditor ceases to have effect if the appointment is terminated by the local government by notice in writing.

Where an audit agreement is terminated, Audit Regulation 8 requires a local government, within 30 days, to advise the Director General of this department of the termination and the reasons for the termination.

Note that an audit agreement is a contract. If the Shire wishes to terminate the contract which still has 2 years of its term to run, the auditor may have a claim for compensation against the Shire. You should take legal advice on this.

Regards

**Vern McKay**  
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**From:** Tyhscha Cochrane [mailto:dceo@york.wa.gov.au]  
**Sent:** Thursday, 14 August 2014 8:58 AM  
**To:** Vern McKay  
**Subject:** Auditors

Dear Vern

Could you please advise if it is possible to break an arrangement with our Auditors at this late stage, they have been appointed until 2014/15 and are yet to complete the 2013/14 final audit and If it is possible what is the process?

Regards

Tyhscha

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