



Our Ref: 7926-002

Mr Stuart Hoblely
Chief Executive Officer
Shire of Cunderdin

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Dear Mr Hoblely

AUDIT FEE 2026

Our indicative fee for the audit of your 2026 financial report is \$53,300 (excl. GST). The indicative fee represents an increase of 2.9% compared to the prior year indicative audit fee (2025: \$51,774).

Our fee has been calculated to recover the OAG's costs, across our entire audit portfolio to deliver this year's audit work program. It considers a CPI increase of approximately 2.5% and a 3.5% public sector salary increase since your last fee calculation. The fee also includes any directly related costs such as contract audit firm fees and travel expenses, as applicable.

As part of our commitment to careful allocation of resources, we have implemented a range of efficiency initiatives that have enabled us to absorb a portion of these costs. Initiatives include trialling AI-driven audit tools, applying data analytics through our Strategic Business Intelligence team, and continually refining our audit methodology to enhance efficiency and quality.

In addition to providing assurance on your entity's annual financial report, our financial audit fee revenue supports our whole-of-sector parliamentary reporting, insights, and stakeholder liaison.

Further information on the OAG's approach to audit fees is available on our [webpage](#). This year we have created a dashboard to allow entities to view their audit fee, and movement in fees, in comparison to other entities. This will be live on our [webpage](#) on 2 April 2026.

To meet our auditor obligations, we are aiming to issue all financial audit opinions for the 2026 reporting period by no later than 4 December 2026. This will enable you to fulfil your statutory financial reporting responsibilities to ratepayers in a timely manner, by 31 December 2026. We encourage you to work with your audit team to progress your audit sign-off as early as practicable.

We request that the certified financial report be provided to our audit team at the commencement of the final audit visit. It would also be appreciated if key information and relevant staff are made available throughout the audit process. This level of preparedness supports an efficient audit, helps minimise follow-up queries, and facilitates the timely completion of our work.

Useful OAG resources

There are a range of [Better Practice Guides](#) and previous [Financial Audit Results Reports](#) that inform the sector of key themes and findings, while supporting entity accountability and continuous improvement. We encourage you and your teams to explore the wide range of resources available on our website including Better Practice Guides on [Audit Readiness](#), [WA Public Sector Financial Statements](#) and [Public Sector Audit Committees](#).

Purchase order

As part of our invoicing process, we kindly request that you arrange for a purchase order to be raised for our indicative audit fee relating to the 2026 audit and emailed to finadmin@audit.wa.gov.au. This will help ensure smooth processing of our invoice and compliance with your internal procurement procedures.

We will re-assess the costs for your audit closer to audit completion and inform you if a fee revision is necessary. A fee revision will only occur after we consult with you.

We look forward to working with you to promote accountability and transparency in the local government sector for the benefit of the community we jointly serve.

Please contact me on 6557 7677 if you require further information.

Yours sincerely

Danielle England
Assistant Director
Financial Audit
30 March 2026