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30 August 2017

The Committee
Western Australian Prison Officers' Union of Workers
63 Railway Parade
Mount Lawley WA 6050

Dear Committee Members,

AUDIT FINAL MANAGEMENT LETTER FOR THE YEAR ENDED 30 JUNE 2017

We advise that we have recently completed the final audit of Western Australian Prison Officers' Union of Workers for the year ended 30 June 2017.

It must be appreciated that the matters dealt with in this letter came to our notice during the conduct of our normal audit procedures which are designed primarily with a view to the expression of our opinion on the accounts of the entity. Our comments cannot be expected to include all possible improvements in internal control which a more extensive special examination might develop.

During the audit, we did not note any matters which we believe need to be brought to your attention.

Please do not hesitate to call me on 9300 0400 if you would like to discuss any of the above. We take this opportunity to thank Pem for helping us with our queries and providing information as required to enable us finalise the audit.

Yours faithfully
ANDERSON MUNRO & WYLLIE

MARTIN SHONE
Principal