

Annual Return Chartered Accountant Professional Attestation

To be completed for all private training establishments (PTEs) by an external independent chartered accountant with reference to the Professional Engagement Standards as issued by the New Zealand Institute of Chartered Accountants.

Forward this form to your chartered accountant to complete the relevant sections.

1. I have reviewed/audited the latest financial statements of [name of entity]:

for [period]:

which was prepared for the purpose of the New Zealand Qualifications Authority's financial management assurance programme for private training establishments. (*Delete if organisation has not yet commenced operation.*)

2. I have reviewed the forecast financial statements of [name of entity]:

for [period]:

which was prepared for the purpose of the New Zealand Qualification Authority's financial management assurance programme for private training establishments. (*For use when the organisation has not yet commenced operating.*)

3. A review was conducted in accordance with the Statement of Review Engagement Standards as issued by the New Zealand Institute of Chartered Accountants (RS-1)
4. A review is limited primarily to enquiries of company personnel and analytical review procedures applied to financial data and thus provides less assurance than an audit. I have not performed an audit and, accordingly, I do not express an audit opinion.

Based on my review, nothing has come to my attention that causes me to believe that the financial statements, so far as the accounting policies and calculations are concerned have not been:

- a) properly compiled on the footing of the assumptions as set out in the appendix attached; and
- b) presented on a basis consistent with the accounting policies normally adopted by the entity named above.

Based on my review, nothing has come to my attention that causes me to believe that the above entity is insolvent as at the date of signing this report or will be unable to continue as a going concern for the next 12 months.

This report has been prepared for distribution to the New Zealand Qualifications Authority for the purpose of their financial management assurance programme for private training establishments. I disclaim any assumption of responsibility for any reliance on this report to any person other than to the New Zealand Qualifications Authority or for any purpose other than that for which it was prepared.

My work was conducted in accordance with the Professional Engagement Standards issued by the New Zealand Institute of Chartered Accountants.

I have no relationship with the private training establishment other than in my role as an independent chartered accountant (including where applicable an auditor role) undertaking this professional attestation, other than as disclosed (provide explanatory comments below).

Signed:	Date
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External independent chartered accountant/firm name:
Address:

Complete this form and return it to:

Risk and Compliance Team
Quality Assurance Division
New Zealand Qualifications Authority
Box 160
WELLINGTON 6140

Or submit the form electronically to
qaadmin@nzqa.govt.nz