

## Management letter

24 September 2024

The Treasurer  
Birkenhead Town Centre Association Inc  
Auckland

Dear Sir, Madam

### Re: Audit of Financial Statements

We have substantially completed the audit of your financial statements for the year ended 30 June 2024.

The primary aim of our audit is to form an opinion as to whether your financial statements fairly reflect the results of your organisation's activities for the reporting period and its financial position at balance date. The audit report will express this opinion.

In forming our audit opinion, we conduct detailed tests of selected transactions and review the key controls in place to ensure the effective operation of your accounting systems and internal controls. As a service to ensure you receive maximum benefit from our audit we note our evaluation of your systems and highlight areas of possible weakness or where we believe improvements can be made. Our motive is to offer objective and constructive advice so that the accounting function and related control issues can be improved in the future.

### Required communications

We are required by auditing standards to report specific matters to you as follows

- We have had no disagreements with management during our audit nor any serious difficulties in dealing with management.
- We have not identified any instances of fraud involving senior management, or any other frauds that caused a material misstatement of the financial statements
- We have not noted any significant risks or exposures that are required to be separately disclosed in the financial statements.

We reaffirm we are independent of your organisation, and that we have no relationship with your organisation that impairs our independence.

There are no matters arising and no observations from our audit which we need to bring to your attention.

### Areas of Significant Audit Focus

We believe it is best practice to communicate with you as the governing body regarding matters which form an important part of our audit process. However, ultimately it is you, the governing body, that remains responsible for your financial systems, internal controls and financial statements.

While our audit necessarily involves testing of your overall system of financial controls and reporting, we found no areas of potentially significant risk in relation to your organisation.

**Expected modifications to our formal audit report**

None.

**Audit adjustments**

None.

**Qualitative aspects of your organisation's financial reporting**

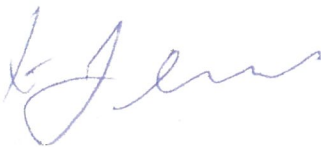
No significant qualitative aspects.

**Accounting systems and controls**

Internal controls appear to be good.

No other points arose during the course of our audit which is designed primarily to enable us to form an opinion on the financial statements taken as a whole. Our report cannot, therefore, be expected to include all possible comments and recommendations which a more extensive special examination might indicate. This report has been prepared solely for the use of the trustees and senior management of your organisation. It may not be provided to third parties without our prior written consent.

May we take this opportunity to express our thanks to you and your accountants for the assistance which we received during this year's audit.



Yours faithfully

**Kelvin Inns**

**HART & CO – North Shore**