



21 March 2024

The Executive Committee

Ponsonby United Rugby League & Sports Club Inc

Dear Executive Committee,

Ponsonby United Rugby League & Sports Club Inc – Audit Management Letter

We have completed the audit of your Performance Report for the year ended 30 September 2023. The primary aim of our audit is to form an opinion as to whether the financial information in your Performance Report fairly reflects the results of your organisation's activities for the reporting period and its financial position at balance date. The audit report expresses this opinion. We were not engaged to audit the Entity Information or Statement of Service Performance and accordingly these statements, representing other information, were not included in our audit.

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

As required by the Auditing Standards we affirm that:

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

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

Conclusion

These points are not necessarily exhaustive as they arose from our audit of the financial information in your Performance Report, rather than a specific systems audit. The report is prepared solely for the use of the Executive Committee and senior management of Ponsonby United Rugby League & Sports Club Inc. It may not be provided to third parties without our prior written permission.

Thanks to yourselves and to staff who assisted us in the completion of our audit work. Please contact us with your proposed responses to our recommendations and if you have any questions on any issues raised.

Yours faithfully,

A handwritten signature in blue ink, appearing to read 'James Dellow', is written over a faint, light blue circular watermark or background.

James Dellow
Dellow Financial Services Limited