



Queenstown Lakes District Council audit plan

Year ending 30 June 2024

September 2024

Purpose of report

This report has been prepared for the Queenstown Lakes District Council Audit, Finance and Risk Committee and is part of our ongoing discussions as auditor in accordance with our engagement letter and master terms of business dated 8 May 2023 and as required by New Zealand auditing standards.

This plan is intended for the Audit, Finance and Risk Committee and should not be distributed further. We do not accept any responsibility for reliance that a third party might place on this report should they obtain a copy without our consent.

This report includes only those matters that have come to our attention as a result of performing our audit procedures to date and which we believe are appropriate to communicate to the Councillors. The ultimate responsibility for the preparation of the financial statements rests with the Councillors.

Responsibility statement

We are responsible for conducting an audit of Queenstown Lakes District Council and its subsidiaries (the 'Group') for the year ended 30 June 2024 in accordance with Auditor-General's auditing standards issued by the NZ Auditing and Assurance Standards Board. Our audit is performed pursuant to the requirements of Local Government Act 2002, with the objective of forming and expressing an opinion on the consolidated financial statements, non-financial performance information and other information required by schedule 10 of the Local Government Act 2002, and summary financial statements that have been prepared by management with the oversight of the Councillors. The audit is also completed under the terms of the contract with the OAG. In accordance with the Local Government annual audit brief, issued by the OAG, we are also required to focus on additional areas which are outlined in the Areas of focus section of this report.

Our audit is not designed to provide assurance as to the overall effectiveness of the Group's controls but we will provide you with any recommendations on controls that we may identify during the course of our audit work.



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Planning report



Introduction

Dear Members of the Committee

We are pleased to provide you with our planning report for the audit of Queenstown Lakes District Council (the 'Council') and its subsidiaries (the 'Group') for the year ending 30 June 2024. We understand our responsibility to you, and we have developed a tailored audit plan that summarises the key aspects of our audit scope and approach, our planned communications with you, and our team structure.

This report is designed to outline our respective responsibilities in relation to the audit, to present our audit plan and to facilitate a two-way discussion on the plan presented. This plan is therefore intended for the Audit, Finance and Risk Committee and should not be distributed further.

We appreciate the opportunity to serve the Group. We hope the accompanying information will be useful to you, and we look forward to answering your questions about our plan.

A handwritten signature in blue ink, appearing to read 'M. Hawken', located below the main text.

Mike Hawken, Partner
for Deloitte Limited
Dunedin | September 2024



Executive summary

This executive summary details the key drivers of our audit strategy (including economic, strategic, regulatory and other matters) and how that leads to our areas of audit focus. We also summarise other key matters that may be of interest as detailed later in this audit plan

Key areas of audit focus		Status	Matters of interest
1	Property, plant and equipment valuation		Claims provision settlement In the previous year we had identified the claims provision settlement as a key area of audit focus. During the previous financial year there was settlement of the Oak Shores matter . On this basis, we have reduced the risk level of our testing on the claims provision settlement to be a matter of interest instead of a key area of audit focus.
2	Management override of controls		
3	Revenue recognition – rates		
4	Statement of service performance		
5	Group audit		
6	OAG audit brief		

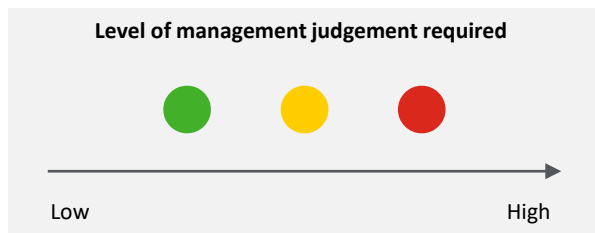
New area of focus
 Continuing area of focus



Areas of audit focus

Financial statements dashboard

Area of audit focus	Fraud risk	Level of management judgement	Management paper expected	Page #
Property, plant and equipment valuations	✘	●	✓	8
Management override of controls	✓	N/A	✘	9
Revenue recognition – rates	✘	●	✘	10
Statement of service performance	✘	●	✘	11
Group audit	✘	●	✘	12
OAG audit brief	✘	●	✘	13





Areas of audit focus

Property, plant and equipment valuations

Risk identified

QLDC obtains regular revaluations of infrastructure assets.

The fair value is assessed by external valuers. The revaluation assumptions are a key judgement in the current year and the infrastructure assets represent a major component of the balance sheet of the Council.

We understand 3 waters assets and investment properties are all subject to full revaluation in current year.



Planned audit response

We plan to:

- Challenge the assessment completed by the relevant valuers of the assets held at Depreciated Replacement Cost, and assess the assumptions used in the valuation (including changes in unit rates);
- Hold discussions with the valuer and management;
- Reconcile the fixed asset register to the general ledger, and agree the revalued opening balances for infrastructure assets as at 1 July 2023;
- Confirm the external valuers are independent and have appropriate skills and competencies to undertake the valuation;
- Review the fixed asset register movements and test samples of additions, disposals and depreciation;
- Review samples of expensed capital items and consider the appropriateness of these; and
- Ensure the valuation movements have been correctly accounted for as well as verify the relevant financial statements disclosures.



Areas of audit focus

Management override of controls

Risk identified

We are required to design and perform audit procedures to respond to the risk of management's override of controls.



Planned audit response

We plan to:

- Understand and evaluate the financial reporting process and the controls over journal entries and other adjustments made in the preparation of the financial statements.
- Test the appropriateness of a sample of journal entries and adjustments and make enquiries about inappropriate or unusual activities relating to the processing of journal entries and other adjustments.
- Review accounting estimates for biases that could result in material misstatement due to fraud, including assessing whether the judgements and decisions made, even if individually reasonable, indicate a possible bias on the part of management.
- Perform a retrospective review of management's judgements and assumptions relating to significant estimates reflected in last year's financial statements.
- Obtain an understanding of the business rationale of significant transactions that we become aware of that are outside the normal course of business or that otherwise appear to be unusual given our understanding of the Group and its environment.



Areas of audit focus

Revenue recognition - rates

Risk identified

Councils fund their operating and capital expenditure through rates as set out in the Local Government Act 2002 and the Local Government (Rating) Act 2002. Councils must consult with the community before using these powers through the long-term plan and annual plan processes. This links community consultation to the rates people are required to pay.

Management and Council need to continue to ensure that the requirements of the LGRA are adhered to and that there is consistency between the rates resolution, the Funding Impact Statement for that year, and the Revenue and Financing Policy in the respective Long Term Plan (LTP) or Annual Plan (AP).

For the audit we have rebutted the fraud risk associated with a material misstatement in the financial statements as a whole due to fraud in rates. This approach is consistent within the sector.



Planned audit response

We plan to:

- We will complete a 'Rates questionnaire' compiled by the OAG, (similar to that completed in prior years), to assess whether rates have been set correctly by Council;
- We will review the meeting minutes recording the adoption of the rates resolution, considering whether the Rates are in accordance with the revenue and financing policy as well as reviewing any other information available with regard to rates; and
- We will reconcile the rates to the general ledger.



Areas of audit focus

Statement of service performance

Risk identified

The Council's annual report is required to include an audited Statement of Service Performance ("SSP") which reports against the performance framework included in the LTP.

The SSP is an important part of Council's annual performance reporting and it is important it adequately "tells the performance story" for each Group of activities.

We are to consider whether the service performance information:

- Is based on appropriately identified elements (outcomes, impacts, outputs), performance measures, targets/results; and
- Fairly reflects actual service performance for the year (i.e. not just reports against forecast).

In the current year a particular audit focus will be the climate related disclosure information for greenhouse gas emissions. For assurance to be provided over climate reporting it is important that:

- There is quality source data utilised;
- There are controls over the completeness of the data; and
- The information used to calculate emissions are accurate including using reliable emission factors.



Planned audit response

We plan to:

- We will review Council's SSP against legislative requirements and good practice. This will include checking consistency with the performance framework included in 2024-2034 LTP;
- We will audit a sample of the reported performance measures, with a focus on the more significant Council activities;
- We will review the narrative commentary and explanatory information provided in the annual report to ensure that this provides sufficient information to the readers i.e. "tells the performance story"; and
- Involve our internal climate specialist team in the audit of the disclosed greenhouse gas emissions and other climate related disclosure information



Areas of audit focus

Group audit

Risk identified

The Council has subsidiaries, one of which has been trading during the year (The Queenstown Airport Corporation Limited ('QAC')). Accordingly, consolidated, or group, financial statements are prepared for inclusion in the annual report.

We are also the OAG appointed auditors of QAC. The key areas of focus for the QAC audit are:

- Revenue recognition
- Fair Value of Property, plant and equipment
- Resolution of acquisition of Lot 6 under compulsory acquisition
- Borrowings and going concern
- Statement of Intent
- OAG airport audit brief

It is important the Committee has an understanding of the risks affecting QAC and how they will flow in the Group financial statements.



Planned audit response

We plan to:

- Review the consolidation process and ensure that all appropriate adjustments have been made;
- Review final reporting to the QAC Audit Committee and ensure that key areas of focus have been addressed/reported appropriately; and
- Confirm that where the subsidiary accounting policies, measurements or disclosure are not consistent with Group policies, appropriate adjustments are made, the most significant being the reversal of NZ IFRS 16.



Areas of audit focus (cont.)

Matters raised by the OAG

Area of audit focus	Our approach
<p>Effectiveness, efficiency, waste and probity</p> <p>Good practice involves the establishment of policies and controls to ensure that expenses have a justifiable business purpose; preserve impartiality; have been made with integrity; are moderate and conservative; have regard to the circumstances; have been made transparently; and are appropriate in all respects.</p>	<p>We are required to remain alert for issues of effectiveness and efficiency, waste, and a lack of probity or financial prudence throughout the audit. We also plan to:</p> <ul style="list-style-type: none">• Assess policies and procedures in place for expenses and procurement processes, and• Test a sample of expenses for appropriateness against good practice and other guidance issued as relevant for the Group. Our tests will focus primarily on sensitive expenditure such as board and senior management pay, travel and expenses; large contract tenders; related party transactions; and payments to offshore locations.
<p>Auditing the mandatory drinking water performance measures</p> <p>The 67 territorial authorities are required by the DIA to report mandatory drinking water performance measures in their annual reports. For the financial year 23/24, authorities are expected to report against the equivalent positions of the new drinking water standards (the Drinking Water Quality Assurance Rules 2022) for bacteria and Protozoa for the entire year.</p>	<p>We plan to:</p> <ul style="list-style-type: none">• Review Council's SSP against legislative requirements and good practice. This will include checking consistency with the performance framework included in 2024-2034 LTP; and• Audit a sample of the reported performance measures, with a focus on the more significant Council activities.
<p>New Zealand Mutual Liability Riskpool Scheme</p> <p>In November 2023, Riskpool made a call of member Councils to fund the quantified shortfalls. The amount to be funded by member Councils was \$12.9m. Riskpool reserves the right to make further calls for additional funding as required.</p> <p>As a part of the audit we will consider the adequacy of the disclosures in the financial statements relating to the New Zealand Mutual Liability Riskpool Scheme.</p>	<p>We plan to:</p> <ul style="list-style-type: none">• Understand the Council's involvement in the New Zealand Mutual Liability Riskpool Scheme and if any call for funding has been made to date; and• Review any disclosures in the financial statements relating to this matter for consistency and completeness.
<p>Other matters</p> <p>Other items identified in the matters raised by the OAG include:</p> <ul style="list-style-type: none">• Elected members – remuneration and allowances;• Pecuniary interests register	



An elevated focus on the Group’s control environment

We continue to increase our focus on internal controls as a core element of our audit as a strong control environment is core to both reliable financial reporting and business resilience

The economic environment is challenging. Increasing operational, regulatory and financial complexity, renders businesses more exposed than ever to fraud and error. In addition, reflecting macroeconomic volatility – entities are having to identify and respond to new risks more frequently than ever before.

As a result, stakeholders globally, not just the financial markets and regulators, but also government and wider society are expecting higher standards of corporate and financial governance.

In today’s economic climate, it is critical for a company to be able to effectively identify and then respond to risks and challenges on a timely basis. Strong governance and control are essential in this regard.

Robust processes and controls are fundamental to financial resilience, with internal controls being the foundation that enables a company protects itself and builds stakeholder trust and confidence. Whilst controls cannot predict the future, they can be a good indicator as to whether a company is prepared for uncertainty, change, and risk.

The benefits of investing in strong governance, a robust finance function and internal control environment will extend far beyond just compliance and may be the difference between a company’s success and failure.

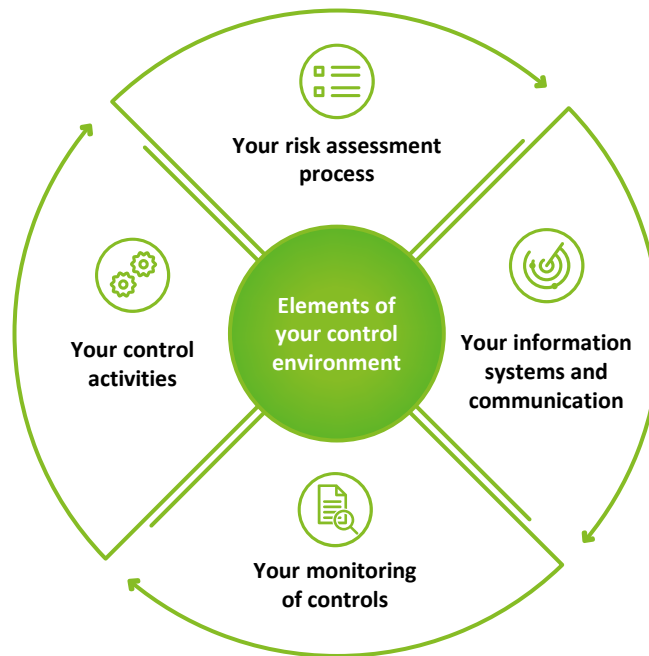
When designed and implemented appropriately, a robust internal control environment:

-  **Reduces risk** – through fraud and error prevention and detection, safeguarding of company assets and ensuring compliance with laws and regulations
-  **Increases financial resilience** – by enabling transparency, accountability, viability and increased reliability and integrity of financial information; and
-  **Optimises returns** – by establishing a foundation to support growth, including easier access to markets and funding.

An effective, robust control environment is particularly important in times of uncertainty, where risks arise, and the company needs to identify them quickly and respond confidently.

Key information and data that is reliable and accurate is integral for decision-makers for analysis and evaluation in real-time, allowing companies to achieve its commercial objectives with a grounded understanding of the risks associated with its decisions.

Today, the risks entities face continuously evolve, pulling the finance function and existing internal control environment in multiple directions. Every change made to a business model likely requires a corresponding change to internal controls which is often overlooked, resulting in increased exposure to risk as a result of a disconnected finance function and internal control environment.



Given the factors noted we are looking to elevate the transparency of our evaluation of your control environment and thematic observations on where strengthening would support business resilience and financial reporting reliability.



A focus on the IT control environment

The importance of the IT environment which underpins financial reporting

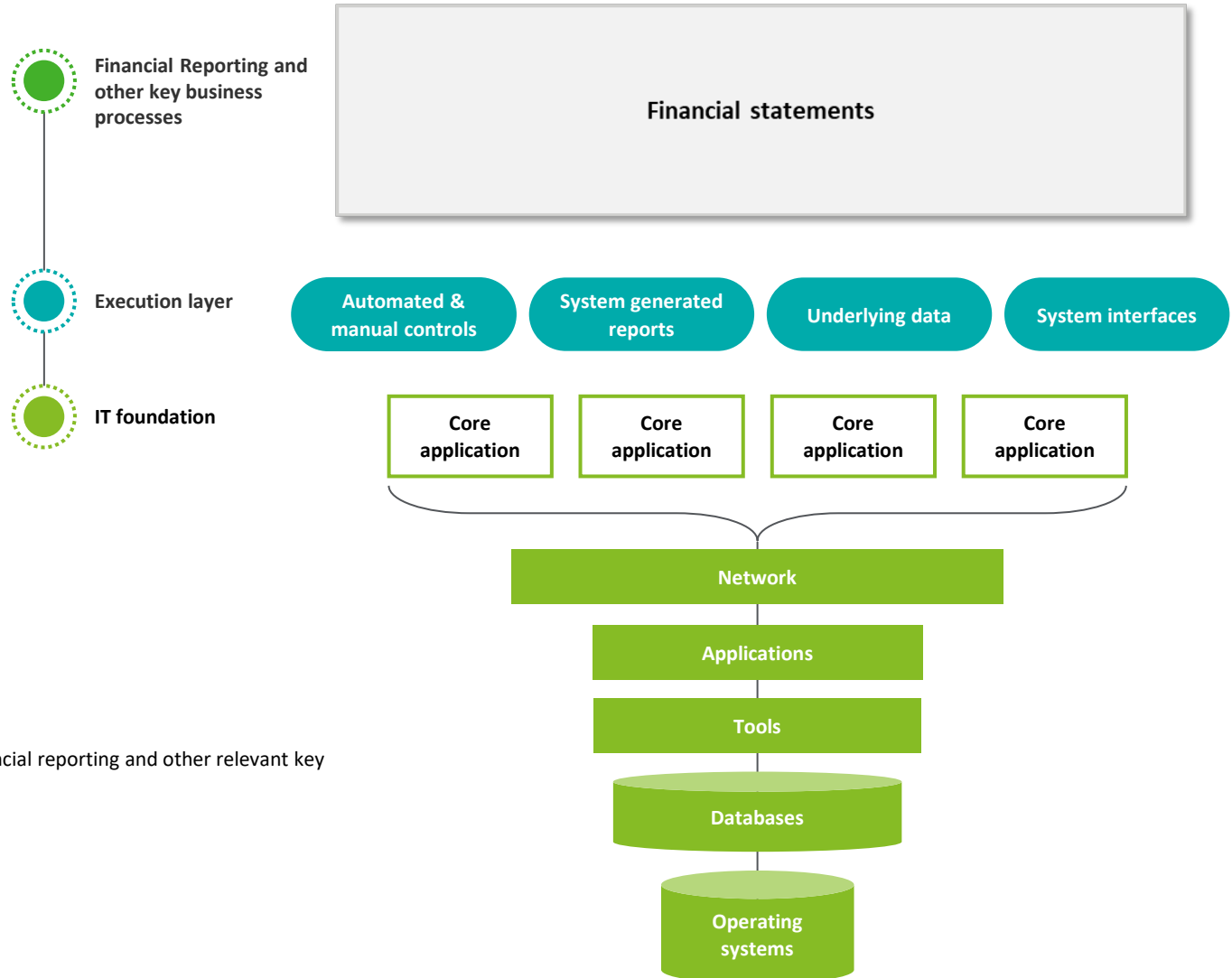
A specific focus on foundational technology controls

Technology plays a substantial and increasingly important role in the overall system of internal controls. Manual controls in the form of approvals, reviews and reconciliations typically rely on information produced by IT systems. A myriad of fully automated controls are also baked into modern systems to enhance the integrity of information and protect data and assets. All of these depend, in turn, on effective general IT controls to ensure that access to information is protected, that people are able to fulfill their responsibilities but not bypass any of the controls, and that IT systems continue to operate effectively and evolve to meet ever-changing business needs and the ever-changing risk landscape.

Internal controls over financial reporting are a subset of the overall system of internal controls, and where you have invested in technology based internal controls it allows Councillors greater confidence in the accuracy of financial reporting and an opportunity for us to leverage your systems in our audit approach. This starts with identification of the most attractive automated and partially automated controls, as well as the underlying and pervasive general IT controls on which they depend. Where effective, reliance on these IT controls provides tremendous benefits in the efficiency and effectiveness of our audit, and allows us to provide feedback, insights and opportunities for improvement in critical business risk areas such as cyber risk and technology change.

We will focus our efforts on the following key systems which support financial reporting and other relevant key business processes:

- TechOne





Technical update



Developments in financial reporting

Public benefit entities

The following table provides a high-level summary of the major new accounting standards, interpretations and amendments that are relevant to the Group. A full list of the standards on issue but not yet effective is released quarterly and is available here: https://www2.deloitte.com/nz/en/pages/audit/articles/accounting-alert.html?icid=top_accounting-alert

Major new standard, interpretation or amendment	Effective date (periods beginning on or after)
Public Sector Specific Financial Instruments (Non-Authoritative Amendments to PBE IPSAS 41)	1 January 2023
Disclosure of Fees for Audit Firms' Services (Amendments to PBE IPSAS 1)	1 January 2024

Early implementation efforts recommended

Early effort to consider the implementation of these standards is recommended in order to provide stakeholders with timely and decision-useful information. Implementation steps are outlined opposite.

In addition, disclosure is required in the financial statements prior to the effective date of the new standards. Disclosure should outline:

- how the key concepts will be implemented and how this differs to current practice,
- the timeline for implementation and expected use of any transition options, and
- quantitative/qualitative information on the magnitude of the expected impact.

Steps for implementation

Determine extent of impact & develop implementation plan

Monitor progress and take action where milestones are not met

Identify required changes to systems, processes, and internal controls

Determine the impact on covenants & regulatory capital requirements, tax, dividends & employee incentive schemes

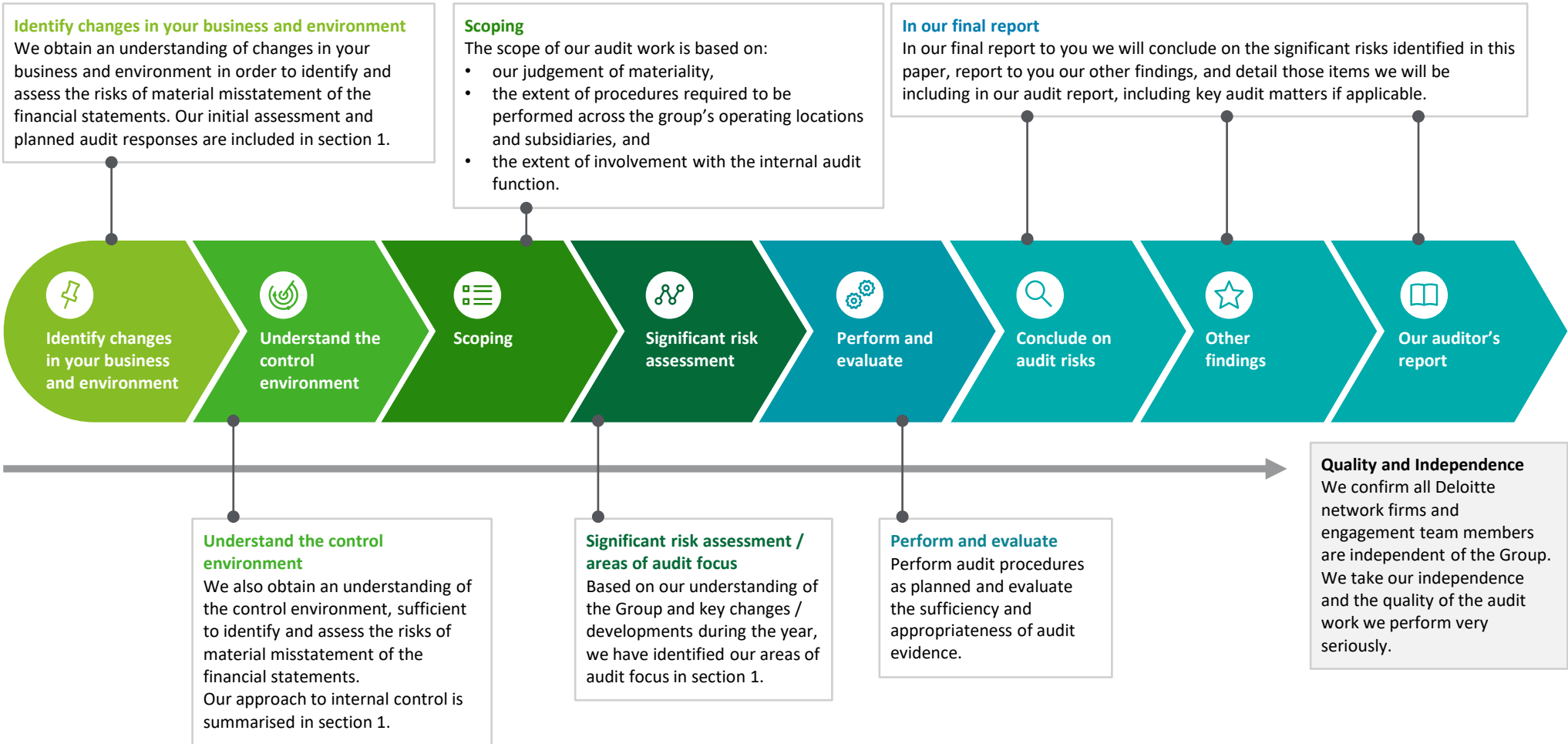


Appendices



Our audit explained

We tailor our audit to your business and your strategy





Materiality

Our approach to materiality

Establishing an appropriate materiality level

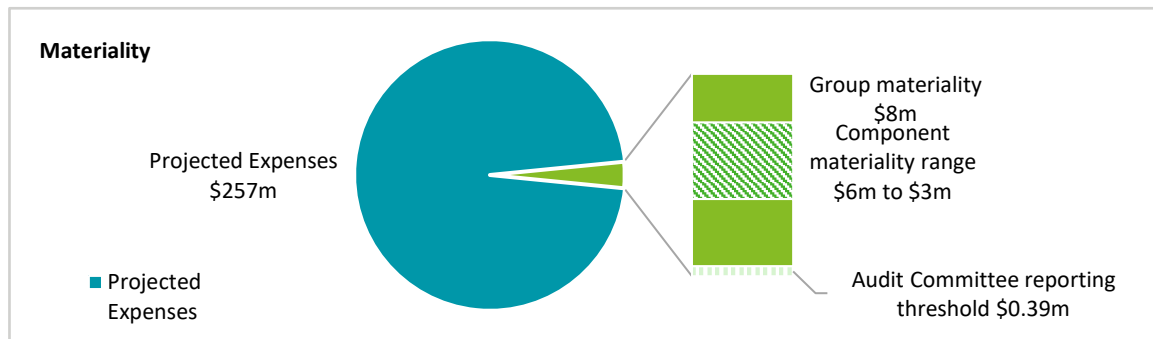
Establishing an appropriate materiality level is critical to our risk identification process and is an important variable in designing and evaluating the results of our audit procedures. We determine materiality by considering a range of both qualitative and quantitative factors when applying our professional judgement.

Basis of our materiality benchmark

- The audit partner has determined materiality as \$7.7m, based on professional judgement, the financial measures most relevant to users of the financial statements and other requirements under the auditing standards.
- We have used 3% of projected expenses as the benchmark for determining materiality.
- We consider materiality primarily in terms of the magnitude of misstatement in the financial statements that in our judgement would make it probable that the economic decisions of a reasonably knowledgeable person would be changed or influenced (the 'quantitative' materiality). In addition, we also assess whether other matters that come to our attention during the audit would in our judgement change or influence the decisions of such a person (the 'qualitative' materiality). We use materiality both in planning the scope of our audit work and in evaluating the results of our work.
- We have instructed our local audit teams to set component materiality's on a similar basis. We have capped component materiality's at \$5.75m, giving the range \$5.75m to \$3.08m.

Reporting to the Councillors

- We will report to you all misstatements found in excess of \$0.385m.
- We will report to you misstatements below this threshold if we consider them to be material by nature.
- We will report to you misstatements in disclosures which we consider to be material to the financial statements.



Although materiality is the judgement of the audit partner, the Audit Committee must satisfy themselves that the level of materiality chosen is appropriate for the scope of the audit.



Component audit strategy

Significant components	Component auditor		Scope	Group audit considerations
	Firm	Partner name		
Queenstown Lakes District Council	Deloitte	Mike Hawken	●	Our assessment of the scope of work to be performed on the group's components is based on financial significance of the Group's components, our initial risk assessment, materiality, and our understanding of the business in which the Group operates.
Queenstown Airport Corporation Limited	Deloitte	Mike Hawken	●	
Queenstown Events Centre Trust	N/A	N/A	●	
Lakes Combined Afforestation Committee	N/A	N/A	●	

Extent of involvement with the component auditors

Our involvement in the work of the component auditors usually includes discussions with the component auditors and obtaining clearance reports and summary memoranda from them. We may also choose to:

- request details of any matters identified at a local level which will be relevant to our report to you including control weaknesses;
- discuss key matters arising; and/or

Where necessary we may request other auditors to carry out additional procedures in order to enable us to issue the Group audit opinion.

Scope legend	
●	Financially significant, subject to full scope audit
●	Significant due to risk, subject to audit of specified account balances
●	Non-significant, subject to analytical procedures or review



Other compliance matters

There are a range of matters we are required to report to you as part of our communications to management and the Councillors.

Related Party Transaction Disclosures

- The Group is required to Identify, account and disclose related party relationships and transactions in accordance with the applicable financial reporting framework.
- We will perform procedures to obtain an understanding of the controls, if any, that the Group has established around identifying, accounting for, and disclosing related party relationships and transactions in accordance with the applicable financial reporting framework; as well as the authorisations and approvals process for significant transactions and arrangements with related parties or those outside the normal course of business.
- We will also identify and assess the risks of material misstatement associated with related party relationships and transactions, including determining whether any of those risks are fraud or significant risks, and design and perform further audit procedures to obtain sufficient appropriate audit evidence.

Compliance with Laws and Regulations

- The Group is also required to ensure that its operations are conducted in accordance with the provisions of laws and regulations, including compliance with the provisions of laws and regulations that determine the reported amounts and disclosures in the financial statements.
- We are required to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to understand its nature, and evaluate the effect on the financial statements.

Fraud Characteristics

- In relation to fraud, the primary responsibility for the prevention and detection of fraud rests with management and the Councillors, including establishing and maintaining internal controls over the reliability of financial reporting.
- We will obtain an understanding of how the Councillors exercise oversight of the Group's processes for identifying and responding to the risks of fraud and the internal controls that have been established to mitigate these risks, as well as making enquiries of management and the Councillors to determine whether you have knowledge of any actual, suspected or alleged fraud affecting the Group.

Liaison with internal audit

We meet annually with internal audit to understand their activities during the year, the competence of the team, and the approach taken to their activities. We plan to review the work performed by the internal audit function.

Written Representations

We will request a number of written representations in a representation letter, relating to each of these areas, including that appropriate disclosure of all matters has been made to the auditor.



Independence and fees

Fees

We summarise below our proposed audit fees as discussed with management including details of any scope changes.

	CY (\$'000)	PY (\$'000)
Fees payable for the audit of the Group financial statements	284	266
Total audit fees for financial statements	284	266
Registry audit and Debenture Trust Deed Reporting - proposed	10	9
Total audit related and other assurance fees	294	275



Prior year unadjusted differences

Disclosures

Omitted disclosures

The following unadjusted disclosure differences were identified during the course of our prior year audit:

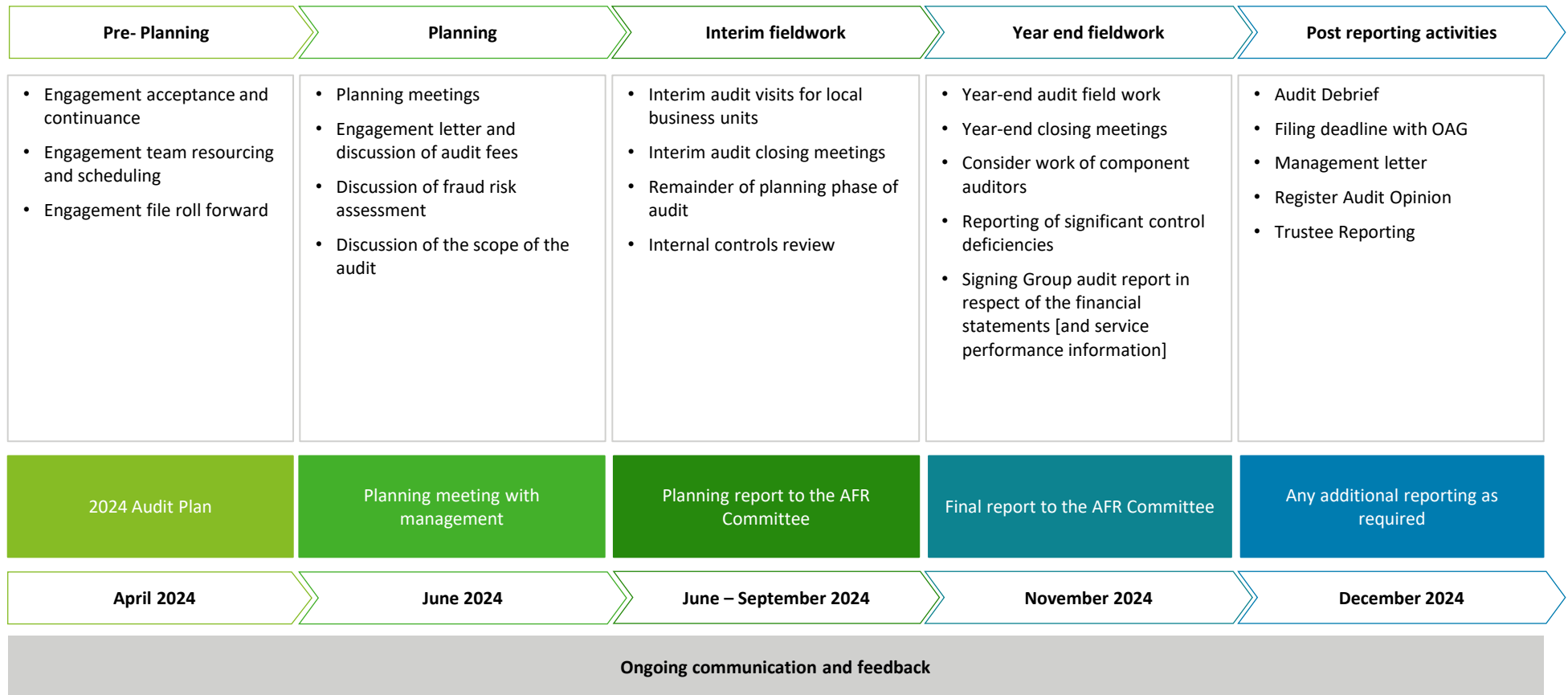
Disclosure	Summary of disclosure requirement
Fair Value Disclosures For fair value measurements in Level 3, a reconciliation from the beginning balances to the ending balances, is required to be disclosed.	PBE IPSAS 30: <i>Financial Instruments Disclosures</i> , paragraph 33(c)
Revenue Disclosures The existence and amounts of any advance receipts in respect of non-exchange transactions are required to be disclosed.	PBE IPSAS 23: <i>Revenue From Non-Exchange Transactions</i> , paragraph 106 (e)
Investment Property Disclosures The following is required to be disclosed: The amounts recognised in surplus or deficit for: <ul style="list-style-type: none">Rental revenue from investment property;Direct operating expenses (including repairs and maintenance) arising from investment property that generated rental revenue during the period; andDirect operating expenses (including repairs and maintenance) arising from investment property that did not generate rental revenue during the period. The methods and significant assumptions applied in determining the fair value of Investment Property.	PBE IPSAS 16: <i>Investment Property</i> , paragraph 86
Provision Disclosures Entities are required to disclose the following in relation to provisions <ul style="list-style-type: none">The increase during the period in the discounted amount arising from the passage of time and the effect of any change in the discount rate.	PBE IPSAS 19: <i>Provisions, Contingent Liabilities and Contingent Assets</i> , paragraph 97



Continuous communication and reporting

Planned timing of the audit

As the audit plan is executed throughout the year, the results will be analysed continuously, and conclusions (preliminary and otherwise) will be drawn. The following sets out the expected timing of our reporting to and communication with you.





In addition to the formal communication plan above, we anticipate ongoing dialogue with the Chair of the Audit Committee outside of the audit window, to discuss significant audit matters on an ongoing basis and not just at the time of the audit.

* We are required to read the other information to consider if there are any material inconsistencies which we are obliged to report on. We will need sufficient time to perform the review.



Your client service team

	Team member	Role
	<p>Mike Hawken Group Audit Engagement Partner (03) 474-8684 mhawken@deloitte.co.nz</p>	<ul style="list-style-type: none">• Responsible for overseeing the service delivery to the Group• Key point of contact for the Audit, Finance & Risk Committee and member and Council, where necessary• Responsible for the development and execution of our Audit Plan• Key point of contact for the CFO and senior management
	<p>Hannah Kennedy Audit Associate Director +64 (3) 363 3815 hkennedy@deloitte.co.nz</p>	<ul style="list-style-type: none">• Responsible for the day-to-day execution of the audit process and activities• Key point of contact for the finance team



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