

18 November 2024

Kudos Murray Audit Limited  
P O Box 46  
Orewa  
Auckland 0946

Dear Sir,

## **Representation Letter**

This representation letter is provided in connection with your audit of the performance report of Wynyard Quarter Transport Management Association Incorporated for the year ended 30 June 2024 for the purpose of expressing an opinion as to whether the performance report complies with Tier 3 New Zealand Public Benefit Entities Standards (PBE SFR–A (NFP)) and presents fairly, in all material respects:

- the entity information as at 30 June 2024;
- the financial position of the Wynyard Quarter Transport Management Association Incorporated as at 30 June 2024;
- financial performance for the year ended 30 June 2024;
- cash flows for the year ended 30 June 2024;
- the service performance for the year ended 30 June 2024 in accordance with Wynyard Quarter Transport Management Association Incorporated's service performance criteria.

We confirm that (to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves):

## **Performance Report**

We have fulfilled our responsibilities on behalf of the entity, as set out in the terms of the audit engagement:

- For the preparation of the performance report in accordance with PBE SFR–A (NFP); in particular present fairly the performance report in accordance therewith;
- To select service performance criteria that are suitable in order to prepare service performance information in accordance with PBE SFR–A (NFP);
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable;
- The methods, the data, and the significant assumptions used by us in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of PBE SFR–A (NFP).
- Related party relationships and transactions have been appropriately accounted for and disclosed in the performance report in accordance with the requirements of PBE SFR–A (NFP);
- All events subsequent to the date of the performance report which require adjustment or disclosure have been adjusted or disclosed.

## Internal Controls

We acknowledge responsibility for establishing and maintaining systems of internal control to provide assurance as to the accuracy of financial reporting, service performance reporting, security of assets, compliance with laws and regulations and the prevention and detection of fraud and error.

## Information Provided

We confirm that:

- We have provided you with:
  - Access to all information of which we are aware that is relevant to the preparation of the performance report such as records, documentation and other matters;
  - Additional information that you have requested from us for the purpose of the audit; and
  - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the performance report.
- We have disclosed to you the results of our assessment of the risk that the performance report and service performance information may be materially misstated as a result of fraud.
- We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
  - Board;
  - Employees who have significant roles in internal control; or
  - Others where the fraud could have a material effect on the performance report.
- We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's performance report communicated by employees, former employees, analysts, regulators or others.
- We have disclosed to you all known instances of non-compliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing the performance report.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
- We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the performance report and accounted for and disclosed these in accordance with the applicable financial reporting framework.
- We confirm there are no capital commitments or contingent liabilities at balance date (apart from any we have specifically identified in the performance report).
- We have not used or sought any legal advice during the year under review, (apart from any we have specifically drawn to your attention).
- We will provide the final version of the documents determined to comprise the annual report to the auditor when available, and prior to its issuance by the entity.

Yours faithfully,

Wynyard Quarter Transport Management Association Incorporated

Chairperson: *mmiskes*  
Date: 20.11.2024