

ROTARY DISTRICT 9930

**PO Box 4151
Marewa
Napier 4110**

10 November 2016

Gardiner Knobloch Ltd
P O Box 145
Napier 4140

Dear Sir/Madam
Representation Letter

This representation letter is provided in connection with your audit of the Performance Report of Rotary International District 9930 for the year ended 30 June 2016.

The audit is for the purpose of expressing an opinion as to whether the Performance Report presents fairly, in all material respects, the entity information and financial position as at 30 June 2016, and the service performance, financial performance and cash flows for the year then ended.

Our responsibility is for the preparation of a Performance Report that presents fairly, in all material respects, the matters to which they relate, and for such internal control as we determine is necessary to enable the preparation of a Performance Report that is free from material misstatement, whether due to fraud or error as set out in our engagement letter.

Representations:

We confirm, to the best of our knowledge and belief the following representations:

- 1) We acknowledge our responsibility for the preparation of the Performance Report, including the appropriate disclosure of all information required by Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) .
- 2) We have disclosed to you any irregularities involving management or employees that could have a material effect on the Performance Report.
- 3) We have disclosed to you any allegations or suspicions of fraud that could have a material effect of the Performance Report.
- 4) We have made available to you all relevant information and access including all minutes of meetings of the Committee members.
- 5) All relevant transactions have been recorded and are reflected in the Performance Report.

- 6) The Performance Report is free of material errors and omissions.
- 7) We have complied with all contractual obligations and requirements of regulatory authorities where these have a material affect on the Performance Report.
- 8) We have no plans or intentions that may materially affect the value or classification of assets and liabilities reflected in the Performance Report.
- 9) We acknowledge responsibility for establishing and maintaining systems of internal control to provide assurance as to the accuracy of financial reporting, security of assets, compliance with laws and regulations and the prevention and detection of fraud and error.
- 10) We consider that all significant assumptions used in making accounting estimates are reasonable.
- 11) We have disclosed to you any events that have occurred and facts discovered since 30 June 2016 that would make the Performance Report materially inaccurate or misleading
- 12) We confirm the completeness of information provided regarding the identification of related parties. We have recorded or disclosed in the Performance Report any guarantees that we have given to third parties.
- 13) We have disclosed to you all known actual or possible noncompliance with laws and regulations, the effect of which have been considered by management when preparing a Performance Report.
- 14) All known actual or possible litigation and claims whose effects should be considered when preparing the Performance Report have been disclosed to you and accounted for and disclosed in accordance with the applicable financial reporting framework.
- 15) The considered view of the Committee of Rotary International District 9930 is that, after making due enquiries, Rotary International District 9930 has adequate resources to continue operations for the foreseeable future. For this reason the Committee of Rotary International District 9930 continue to adopt the going concern assumption in preparing the Performance Report for the accounting period ended 30 June 2016.

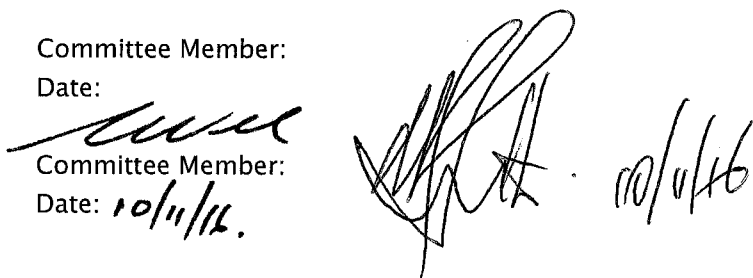
Yours faithfully,
Rotary International District 9930

Committee Member:

Date:

Committee Member:

Date: 10/11/16.

The image shows two handwritten signatures and two dates. The first signature is on the left, followed by the date '10/11/16'. To the right of this is a larger, more complex signature, followed by the date '10/11/16'. The signatures are written in dark ink on a white background.