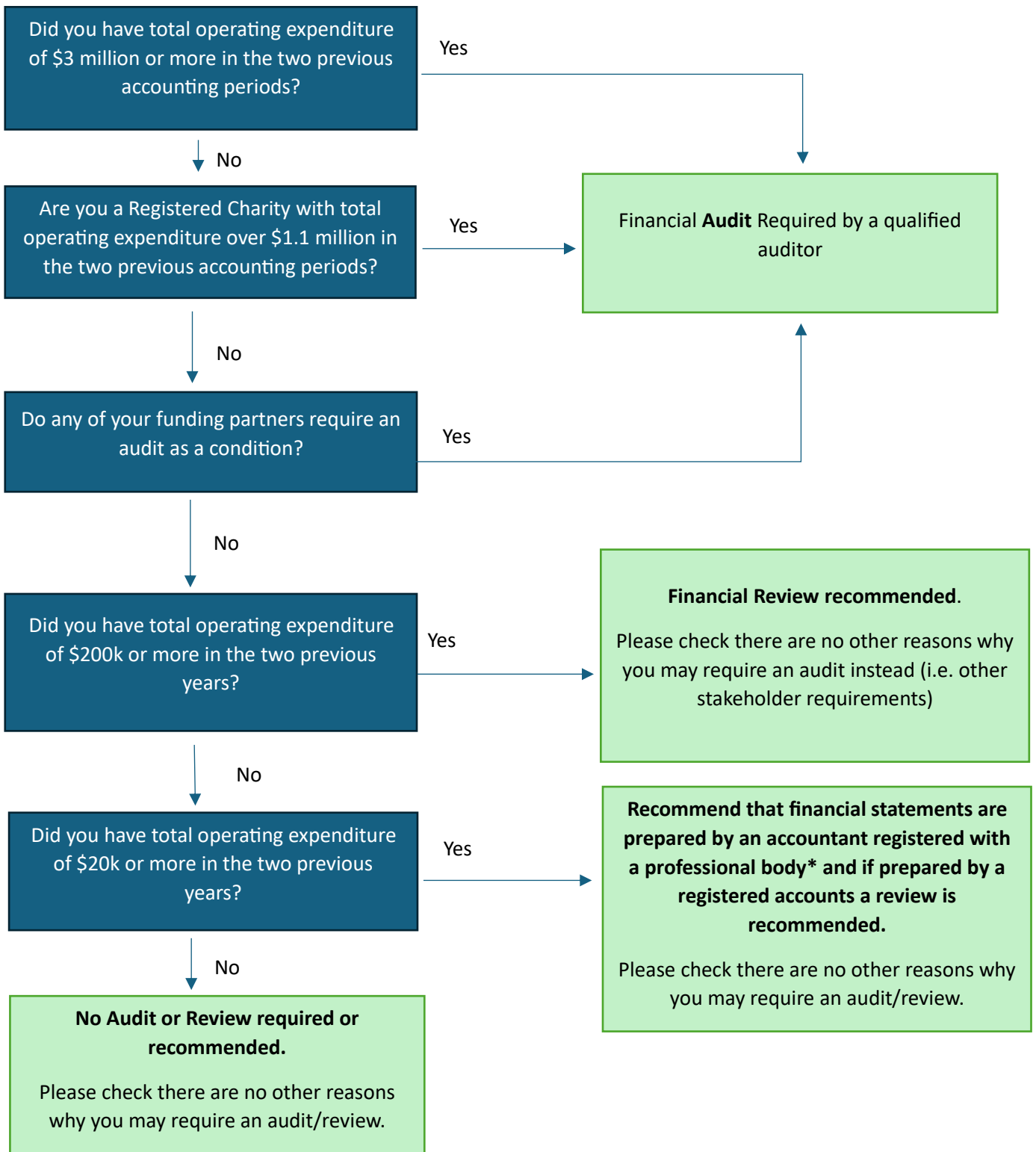


## FINANCIAL AUDITS & REVIEWS

(Updated May 2025)

Clause 18.2 of the Centre Constitution Template requires an audit, unless the NNZ Board approves otherwise. The NNZ Board approved in May 2025 for Centres to decide themselves whether to get an audit or review or nothing at all.

The flowchart below provides a recommended level of financial review based on both legal requirements and what we see happening with most Centres currently.



\*By having an affiliation to a professional body, it is intended that they will have a code of ethics they must abide by. They are likely also registered with the IRD for taxation purposes creating further safeguards as to their professionalism.