PKF Kendons

Audit & Assurance Services

Reliable insights, trusted assurance.

At PKF Kendons, we offer comprehensive audit and assurance services to give you confidence in your financial reporting, systems, and internal controls. Whether you need an audit to meet regulatory requirements or for a specific purpose, our experienced team delivers high-quality work aligned with New Zealand's auditing standards.

Drawing on experience across a wide range of industries and business types, we tailor our approach to suit your needs. Our focus is on strengthening your compliance, governance, and control processes—providing peace of mind to you and your stakeholders.

Financial Statement Audit

Description: Independent audit of financial statements to comply with New Zealand's Financial Reporting Act, Companies Act, Charities Act, or other sector-specific regulations.

Key Inclusions:

- Audit planning and risk assessment
- Substantive testing of financial transactions and balances
- Audit opinion in accordance with NZ auditing standards
- Management letter highlighting internal control weaknesses

Value:

- Ensures credibility with shareholders, regulators, and lenders
- Compliance with legal and regulatory obligations
- Improves internal controls and governance

Review Engagements (Limited Assurance)

Description: A lower-level assurance service compared to an audit, providing limited assurance that no material modifications are needed to the financial statements.

Key Inclusions:

- Analytical procedures and inquiry-based testing
- Review report issued in accordance with NZ Review Engagement Standards (e.g. ISRE 2400)

Value:

- Less costly alternative to full audit
- Suitable for smaller companies or stakeholders wanting some independent verification

Agreed-Upon Procedures (AUP) Engagements

Description: Assurance professionals perform specific procedures agreed upon with the client and report factual findings without providing an opinion.

Key Inclusions:

- Examples: Revenue verification, internal control testing, grant spending validation, stocktake attendance
- Inventory verification, receivables & payables

Value:

- Minimised double taxation risk
- Global tax compliance
- IRD dispute avoidance

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Compliance and Regulatory Assurance

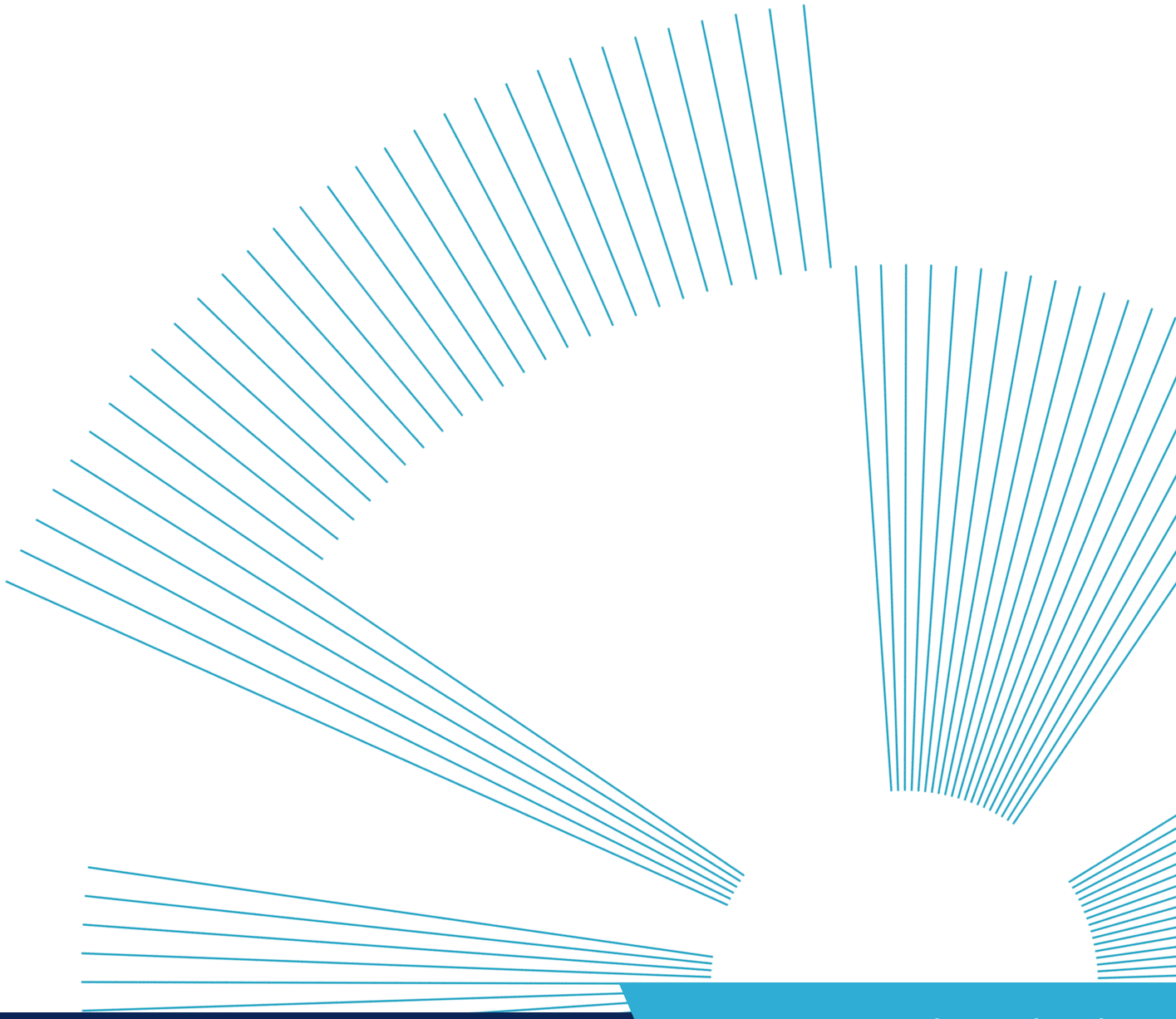
Description: Assurance services to help meet regulatory obligations under sector-specific frameworks.

Key Inclusions:

- Incorporated Societies
- Charitable organisations
- AML/CFT Audits
- For profit Entities

Value:

- Ensures compliance with complex and evolving regulations.
- Reduces legal and reputational risks
- Demonstrates transparency and commitment to ethical standards.



www.pkfkendons. co.nz 04 566 4399

Contact us today to book a free consultation