

Terms of Engagement and Authority to Obtain Information - 2023

Ensure this questionnaire is completed and included with your records

To: Rodgers & Co Limited

I/We hereby instruct you to prepare my/our Financial Statements and Taxation Returns. I/We undertake to supply all information necessary to carry out such services, and will be responsible for the accuracy and completeness of such information. I/We understand that you will rely upon the information provided by me/us. Your services are not intended to, and accordingly will not result in the expression by you of an opinion on the financial statements in so far as third parties are concerned, or in the fulfilling of any statutory audit requirements. I/We understand that during preparation of the Financial Statements and Taxation Returns you will not be specifically investigating non-compliance with laws and regulations – however, should anything come to light of this nature during this process you will bring that to my/our attention.

I/We understand that the Financial Statements and Taxation Returns are prepared for my/our own use and to determine my/our taxation liabilities. If this should change in any material respect, I/We will inform you immediately. You will not accept any responsibility to any person, other than me/us, for the contents of the Financial Statements.

All other terms and conditions of this engagement are the same as those referred to in the original Engagement Letter I/We signed when I/We became a client.

I/We also accept that Rodgers & Co Ltd has the right to charge interest on overdue accounts at the rate of 1.5% per month, and that all accounts are due for payment by the 20th of the month following invoice date. The charging of such interest will be at the discretion of Rodgers & Co Ltd. I/We accept that any collection costs incurred by Rodgers & Co Ltd will be fully recoverable from me/us.

Authority to Act

Rodgers & Co Ltd are hereby authorised to obtain information from my/our bankers, solicitors, finance companies, government agencies and Inland Revenue through all channels including electronic ones for all tax types (except Child Support), to obtain such information as required in order to complete the above assignments.

I/We authorise your organisation to act as our agent for ACC levy purposes for all associated entities. This authorisation allows your organisation to query and change information on my/our ACC levy account(s) through ACC staff, and through MyACC for Business. This authority will also allow your organisation's main representative discretion to delegate access to my/our ACC information to other members of your organisation. Other delegated members of your organisation will also be able to query and change information on my/our ACC levy account.

You are to represent me/us as my/our tax agent for all tax types. You are therefore authorised to sign any taxation return on behalf of myself/ourselves or any of my/our associated entities.

I confirm that if I am signing in the capacity of a delegated Trustee, I have been granted authority to act on behalf of all Trustees.

<u>Name of Entity/Individual</u>	<u>IRD Number</u>	<u>Signed</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Please ensure this is completed by all entities requiring a Tax Return, and returned to us – It is a requirement of Inland Revenue that we have these authorisations on file.

Records Required for the period 01/04/2022 – 31/03/2023	✓	Comment
<ul style="list-style-type: none"> • Bank Transactions including Confirmation of Balance as at 31/3/2023 • Backup of your Accounting System if we don't already have access (or if it is not Online). • Manual Cashbook if Applicable 	<input type="checkbox"/>	
<ul style="list-style-type: none"> • Loan Statements 	<input type="checkbox"/>	
<ul style="list-style-type: none"> • Wage Records 	<input type="checkbox"/>	
<ul style="list-style-type: none"> • FBT Returns and Workpapers 	<input type="checkbox"/>	
<ul style="list-style-type: none"> • GST Returns and Workpapers 	<input type="checkbox"/>	
<ul style="list-style-type: none"> • Interest and Dividend Certificates 	<input type="checkbox"/>	
<ul style="list-style-type: none"> • Accounts Receivable (amounts owing to you at 31/03/23) 	<input type="checkbox"/>	
<ul style="list-style-type: none"> • Accounts Payable (amounts owing by you at 31/03/23) 	<input type="checkbox"/>	
<ul style="list-style-type: none"> • Cash on Hand, Petty Cash, Till or Cash Float Details 	<input type="checkbox"/>	
<ul style="list-style-type: none"> • Stock on Hand and/or Work in Progress Details 	<input type="checkbox"/>	
<ul style="list-style-type: none"> • Payments Received or Made in Advance 	<input type="checkbox"/>	
<ul style="list-style-type: none"> • Details of any COVID Support payments received 	<input type="checkbox"/>	
<ul style="list-style-type: none"> • Capital Expenditure Details 	<input type="checkbox"/>	
<ul style="list-style-type: none"> • Transactions not through business 	<input type="checkbox"/>	
<ul style="list-style-type: none"> • Legal and Loan Documents 	<input type="checkbox"/>	
<ul style="list-style-type: none"> • Insurance policy 	<input type="checkbox"/>	
<ul style="list-style-type: none"> • Goods Taken for Private Use 	<input type="checkbox"/>	
<ul style="list-style-type: none"> • Expenses paid in Cash or from Personal Funds 	<input type="checkbox"/>	
<ul style="list-style-type: none"> • Home Office Details 	<input type="checkbox"/>	
<ul style="list-style-type: none"> • Motor Vehicle Details 	<input type="checkbox"/>	
<ul style="list-style-type: none"> • Mixed Use Holiday Home, Boat or Plane (See full questionnaire for information required) 	<input type="checkbox"/>	

Thank you for completing this checklist, remember if you need further assistance the full questionnaire is available on our website www.rodgers.net.nz or contact our office.