



New Zealand Oral Health Association

Te Ohu Pūniho Ora o Aotearoa

MOTIONS AND PROPOSALS

2nd ANNUAL GENERAL MEETING

3 August 2023

INFORMATION REQUIRED:

1. Name of Proposer
2. Motion
3. Motivational Reasoning
4. Date of Submission

STATEMENT OF INTENT:

I (your full name here), Lizelle Koen, (NZOHA Treasurer)

Do hereby propose that the New Zealand Oral Health Association Rule 33

Current wording:

33. Auditor

1. 33.1 The auditor appointed to audit the Association's financial accounts will be a member of the New Zealand Institute of Chartered Accountants holding a Certificate of professional practice from Chartered Accountants Australia & New Zealand (CAANZ) or CPA Australia (CPA).
2. 33.2 The auditor is recommended by the Treasurer and the Administrator and approved by the Executive Committee.
3. 33.3 The auditor will provide a report to the members. The Treasurer and the Administrator will make available to the auditor all records, documents and information required.
4. 33.4 The audited annual accounts must be presented to each Annual General Meeting.

5. 33.5 Following the Annual General Meeting each year, the audited annual accounts must be forwarded to the Registrar of Incorporated Societies, accompanied by a certificate signed by one of the Executive Committee stating that the accounts have been approved by the Annual General meeting.

Is replaced with the following wording:

33. Financial Review Requirement

“The committee will, prior to each financial year end, confirm whether a review of the financial statements will be required. If required, the review will be carried out by a suitably qualified independent accountant.

Any member can request a review be carried out for the following year at the AGM, this motion needing to be passed by the majority present.”

My motivational reasoning for the above motion is:

An audit for an organisation of our size may range in the vicinity of \$8000-\$10 000. A review which is a much less in depth engage would range in the vicinity of \$3000-\$4000. And an agreed upon procedure would just focus on any part of the organisation that you directed. Costs range depending on the depth of investigation but are generally less than a review. Currently new legislation only proposes a mandatory audit requirement where annual expenditure is over \$2 million and assets over \$4 million.

Date: 17 July 2023