

Clinical Physiologists Registration Board Incorporated

Independent assurance practitioner's review report to the intended user

Report on the Performance Report

We have reviewed the accompanying performance report of Clinical Physiologists Registration Board Incorporated, which comprises the entity information, the statement of service performance, the statement of receipts and payments for the year ended 31 March 2022, the statement of resources and commitments as at 31 March 2022, and the statement of accounting policies and other explanatory information.

The Committee's Responsibility for the Performance Report

The Committee are responsible for:

- a) identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;
- b) the preparation of a performance report on behalf of the entity that gives a true and fair view, which comprises:
 - the entity information;
 - the statement of service performance; and
 - the statement of receipts and payments, statement of resources and commitments, statement of accounting policies and notes to the performance reportin accordance with Public Benefit Entity Simple Format Reporting – Cash (Not-For-Profit) issued by the New Zealand Accounting Standards Board, and
- c) for such internal control as the Committee determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

Assurance Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying performance report. We conducted our review of the statement of receipts and payments, statement of resources and commitments, statement of accounting policies and notes to the performance report in accordance with International Standard on Review Engagements (New Zealand) (ISRE (NZ)) 2400, Review of Historical Financial Statements Performed by an Assurance Practitioner who is not the Auditor of the Entity, and the review of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised).

ACCOUNTANTS & ADVISORS

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Those standards require us to conclude whether anything has come to our attention that causes us to believe that the performance report, taken as a whole, is not prepared in all material respects in accordance with the applicable financial reporting framework. Those standards also require us to comply with relevant ethical requirements.

A review of the performance report in accordance with ISRE (NZ) 2400 and ISAE (NZ) 3000 (Revised) is a limited assurance engagement. The assurance practitioner performs procedures, primarily consisting of making enquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained. The procedures selected depend on our judgement, including the areas identified where a material misstatement is likely to arise and includes performing procedures to obtain evidence and evaluating whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing (New Zealand) and ISAE (NZ) 3000 (Revised). Accordingly, we do not express an audit opinion on the performance report.

Other than in our capacity as assurance practitioner we have no relationship with, or interests in, Clinical Physiologists Registration Board Incorporated.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that:

- a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are not suitable;
- b) the performance report does not give a true and fair view of:
 - the resources and commitments of Clinical Physiologists Registration Board Incorporated as at 31 March 2022, and of its receipts and payments for the year then ended; and
 - the entity information and its service performance for the year then ended in accordance with the Public Benefit Entity Simple Format Reporting – Cash (Not-For-Profit) issued by the New Zealand Accounting Standards Board.

William Buck

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Auckland
5 August 2022