

18 September 2020

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Dear Trustees

**AUDIT FOR THE YEAR ENDED 30 JUNE 2020
MANAGEMENT LETTER**

We have recently completed the audit of the Trust's Financial Statements. In general we were pleased to note that we found the records and books of account to be of a high standard.

During the course of our review we noted one matter which we now wish to bring to your attention, this matter together with our recommendation are outlined in the main body of this report.

Our report by its nature does not highlight the many strong features of internal control which are in operation, rather we have brought to your attention matters which may be of potential concern.

At this stage we would like to thank you for your assistance given during the course of the audit.

Yours sincerely
BENNETT & ASSOCIATES



S K BENNETT



OROMAHOE TRUST

1. TE TURE WHENUA ACT 1993

The Trust has Ahu Whenua Status under the Te Ture Whenua Act 1993. Under the Act there are requirements to ensure the share register has been duly and correctly kept and that a share valuer has been appointed and the Maori Land Court updated.

These matters are outside the financial audit but are part of the Trust's legal obligations.

In future audits we will be requesting confirmation that the trustees are complying with the Act within the letter of representation.

