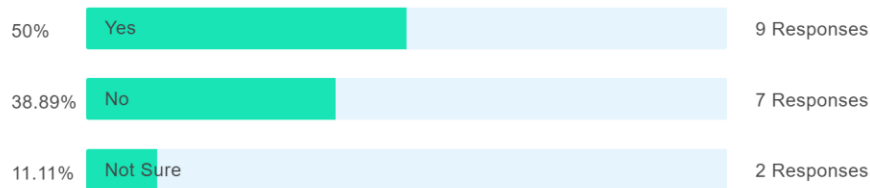


wPoll Results for Webinar – Auditing Less Complex Entities

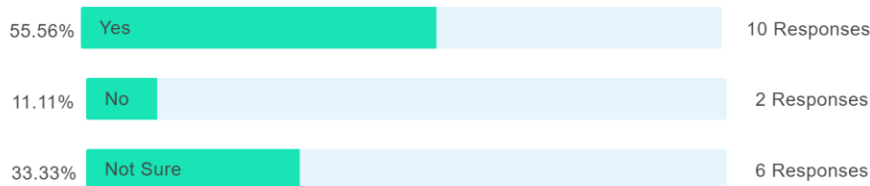
1 of 8. Poll 1: Can entities required to be audited by a Licensed Auditor (e.g. FMC Reporting Entities) be Less Complex Entities?

Multiple choice with single answer



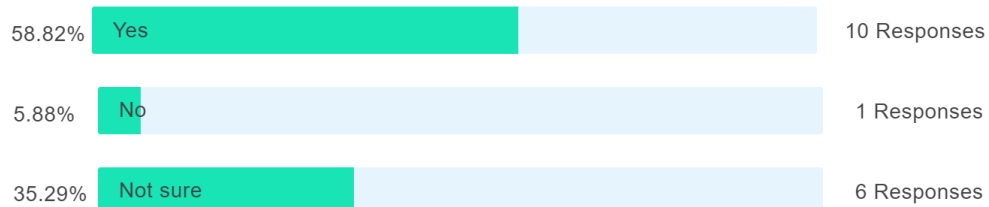
2 of 8. Poll 2: Do you agree that the qualitative characteristics included in the definition of a LCE makes auditing them less complex?

Multiple choice with single answer



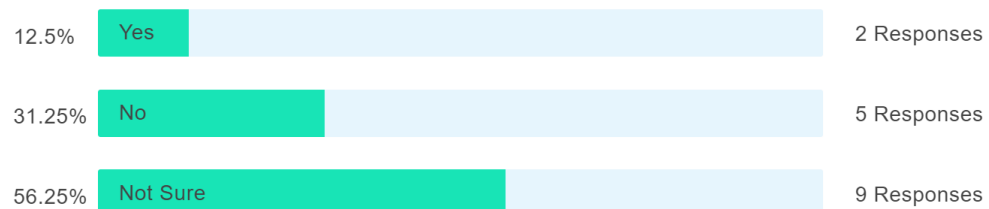
3 of 8. Poll 3: Are there any audit characteristics that should be considered?

Multiple choice with single answer



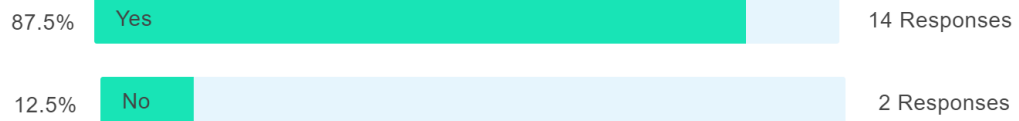
4 of 8. Poll 4: Are there any other characteristics that you think needs to be included in the definition of a LCE?

Multiple choice with single answer



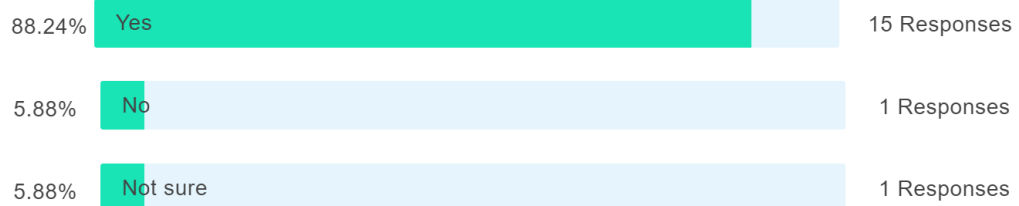
5 of 8. Poll 5: Are you being asked about value of audits?

Multiple choice with single answer



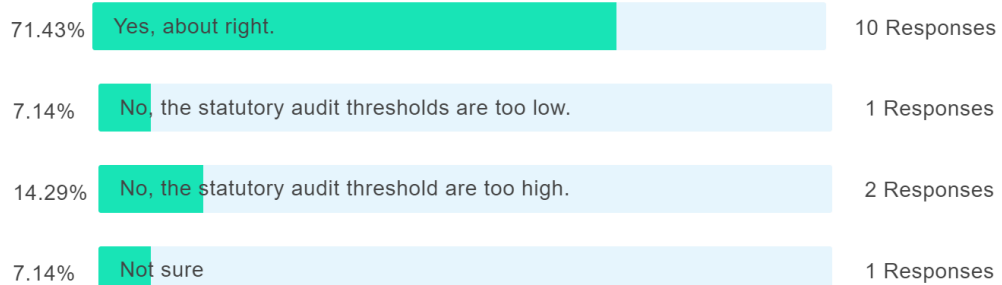
6 of 8. Poll 6: Do you believe that the fee pressure is higher for audits of smaller entities than for other audits?

Multiple choice with single answer



7 of 8. Poll 7: Is the New Zealand legal requirement for entities to have an audit (e.g. for Tier 3 charities over \$1m) appropriate?

Multiple choice with single answer



8 of 8. Poll 8: Which of these proposed approaches should be pursued as a priority?

Multiple choice with single answer

