



Chartered accountant attestation form for TEIs

Application for exception under the Annual Maximum Fee Movement

This assurance report is to be completed for all tertiary education institutions (TEIs) seeking an exception to the Annual Maximum Fee Movement (AMFM) limit for any course that starts between 1 January 2027 and 31 December 2027.

This assurance report is to be completed by an external independent chartered accountant with reference to the International Standard on Assurance Engagements (New Zealand) 3000 (ISAE (NZ) 3000) as issued by the External Reporting Board.

All costs of producing this assessment are to be met by the entity seeking an exception.

There are two parts to this form

1. Organisation information and declaration
2. Declaration

How to submit the form

Please complete this form and do the following:

- › attach the entity's financial data templates that have been reviewed
- › initial each page, and
- › return it directly to the Tertiary Education Commission's (TEC's) Customer Contact Team.

Please scan the form and financial templates and send by email to the Customer Contact Team at customerservice@tec.govt.nz. Please include in the subject line: **[TEI name] – 2027 AMFM exception application**.

This attestation and any other materials supporting an application for an exception to the AMFM policy for courses that start between 1 January 2027, and 31 December 2027 must be submitted no later than 5.00pm, 27 November 2026.

Part 1: Organisation information and declaration

Chartered accountant details

This is the chartered accountant performing the external review and providing the assurance report.

Name:

External independent
chartered
accountant/business name:

Address:

Email:

Acknowledgements

Name of entity seeking
exception. This will be the
TEI referred to as the
“entity” in this document:

This information was
prepared on a
consolidated basis and
included the following
entities in the
consolidation:

Prepared on the basis for
the financial year ending:

[MM/YYYY]

Part 2: Declaration

By signing the declaration below, you acknowledge the following:

1. This information was prepared for the purpose of the Tertiary Education Commission (TEC) completing an assessment of an application for an exception to the AMFM limit for any course that starts between 1 January 2027 and 31 December 2027.
2. I have received a copy of the AMFM exception guidelines and assessment information.
3. For the entity reviewed to seek an exception to the AMFM limit for 2027 the entity being reviewed must submit prescribed financial information to the TEC, and a copy of this information is attached to this statement of assurance.
4. I have reviewed the latest financial statements and forecast information for the entity. This information was prepared on a consolidated basis including any other

entities described above, for the financial year ending described above, and covering the period January 2025 to December 2027.

5. The TEC will rely on this attestation and the attached financial information in determining whether an exception will be granted.
6. A review was conducted in accordance with the ISAE (NZ) 3000, as issued by the External Reporting Board.
7. A review is limited primarily to enquiries of personnel and analytical review procedures applied to financial data and thus provides less assurance than an audit. I have not performed an audit and, accordingly, I do not express an audit opinion.
8. I disclaim any assumption of responsibility for any reliance on this report to any person other than to the TEC or for any purpose other than that for which it was prepared.
9. I have no relationship with the entity seeking an exception other than in my role as an independent chartered accountant (including where applicable if I am the external auditor for the TEI) undertaking this professional assurance, other than as disclosed.

Please provide any explanatory comments below:

Explanatory comments

Declaration

I declare that to the best of my knowledge the information given in this attestation form is true and correct

Signature:

Name and position:

Date: