

### **Feedback received from KPMG**

We are supportive of the proposed changes to be made to NZ SRE 2410. In relation to the two options related to going concern, we are supportive of option one. We would like to note that if the auditor's responsibilities are extended to a more fulsome synopsis of their procedures, as suggested to balance the going concern procedures, then it would be preferable for those to be able to be linked to the NZAuASB website so that the review report doesn't become too long and wordy.