

**FOY, Leslie Allen (AUD33)**

**NOTICE OF VARIATION OF LICENCE CONDITION**

In accordance with section 15(3) of the Auditor Regulation Act 2011 (the Act), the New Zealand Institute of Chartered Accountants hereby varies the licence conditions for the above auditor, replacing the existing condition under section 15(1)(c) of the Act (kinds of FMC audits in respect of which the person is authorised to act) with the following, effective 1 November 2023:

*The auditor does not undertake any audit (whether as an engagement or review partner) of an “FMC reporting entity” as defined in section 451 of the Financial Markets Conduct Act 2013 which:*

- 1. is a “listed issuer”, “registered bank” or “licensed insurer” as defined in section 6 of the Financial Markets Conduct Act 2013; or*
- 2. is a “NBDT”, as defined in the Non-bank Deposit Takers Act 2013; or*
- 3. in any other case, has total assets exceeding \$30 million.*