

## **AUDITOR'S REPORT**

### **TO THE MANAGEMENT COOK ISLANDS AQUATICS FEDERATION**

I have examined the financial statements of the Cook Islands Aquatics Federation as of 31 December 2021 on pages 3 to 6. The financial statements comprises of the Statement of Income and Expenditures, Statement of Financial Positions and accompanying notes to the financial statements.

My examination was made in accordance with generally accepted auditing standards and accordingly, included such tests of the accounting records and other such audit procedures as I considered necessary.

The examination revealed no weaknesses or errors which I considered to be material to the accuracy, completeness and validity of the Cook Islands Aquatics Federation's financial statements.

In my opinion the financial statements present fairly the financial position of the Cook Islands Aquatics Federation as of 31 December 2021 and its revenues collected and expenses paid for the period then ended.

My audit was completed on **19 July 2022** and my opinion is expressed as at that date.



**Ana Narovu**

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