

Protocols and charges for services

Our protocols and terms of use of the cpn are listed below:

1. Where the query is of a nature that may be dealt with in a brief telephone call we are happy to render the advice without cost. However, such queries must, realistically, be simple and of limited duration.
2. Where the query necessitates a personal meeting, we shall be pleased to discuss the possibility of an initial brief discussion on a non-obligations and no-cost basis until it can be ascertained that we are able to add value to the client. We will also be prepared to discuss fixed-fee quotes if required.
3. More extensive queries which require research and a written opinion or specific action will, necessarily, attract a fee for the service rendered, in accordance with our normal time and cost recovery rates unless a fixed fee has been agreed in advance.
4. In the case of such considered responses the engagement is best serviced by adopting the following procedures:
 - 4.1 The advice or service required should be set out in writing, with the facts being clearly outlined and supported by available documents and financial records.
 - 4.2 The request should indicate the timetable for the provision of the service and the date on which the final advice is required.
 - 4.3 On receipt of the request we will indicate whether we can provide the service within the timeframe required. We will also advise you if there are any potential conflicts of interest and state whether it is necessary to meet with your client personally.
 - 4.4 Before proceeding we will provide you with an estimate of cost and we will will, at that time, require that you advise whether your client is to be billed directly by us or if you will be the billing client (refer 4.6 below).
 - 4.5 We will issue an engagement letter in accordance with the requirements of the Institute of Chartered Accountants of New Zealand, setting out the terms and conditions of the engagement together with our assurance that the assignment will be undertaken in a cost effective manner and that we will meet the timing deadlines imposed.
 - 4.5 Unless clearly contracted otherwise, the CPN member will be responsible as principal for the payment of the engagement fee on our normal payment terms.

time and cost recoveries

Like most professional firms we recover our costs on the basis of time charged to an engagement by the personnel assigned at a pre-determined charge out rate. Our charge out rates vary depending on the level of specialisation and the seniority of the personnel involved.

These rates are exclusive of GST and disbursements and are subject to change. At the time of engaging our services through the CPN it is advisable to discuss the charge out rate in advance of commencement of the assignment.