

unRavelling Audit: (Auditor/S&S/School) Forum led by Deloitte



Mike Hoshek

Partner – Audit

Chartered Accountant, New Zealand Institute of Chartered Accountants

Bachelor of Commerce and Administration (Victoria University of Wellington)

FMA Licensed Auditor

Mike leads the Audit practice in the Christchurch office and is a licenced auditor with the FMA and the Office of the Auditor-General. He oversees a range of audit clients and specialises in clients in the financial services, agri and energy and infrastructure sectors.

Mike is a Board member of Deloitte New Zealand, and holds Trusteeships for his local community rugby club.

Mike has been involved with a number of School audits since 2017, working closely with service providers and School Business Managers. Mike currently looks after a portfolio of 30 Schools around the Christchurch region, and works closely with other Deloitte Partners engaged in School audits across the country.



Nicole Dring

Partner – Audit

Chartered Accountant, New Zealand Institute of Chartered Accountants

Bachelor of Business Science (Accounting and Finance Honors) (University of Cape Town, South Africa)

FMA Licensed Auditor

Nicole recently joined the Audit practice in the Christchurch office, having relocated from Auckland and is a licenced auditor with the FMA and the Office of the Auditor-General. She oversees a range of audit clients and specialises in clients in the consumer goods, property development, agri and public sectors.

Nicole has spent some time outside of audit in a financial treasury role and has a keen interest in sustainability and climate change and enabling clients to integrate this into future strategy, governance and financial reporting.

Nicole has been involved with a number of School audits since 2019, working closely with service providers and School Business Managers. Nicole currently looks after a portfolio of 35 Schools around the Christchurch and Otago region, and works closely with other Deloitte Partners engaged in School audits across the country.

Topic – Unravelling audits

The thought of an audit process may be unnerving for some. Mike and Nicole will be part of our panel helping to unravel and demistify the audit process. There will be a particular focus on outlining what a financial statement audit is, why it's an important part of the School annual agenda, how to prepare for an audit, and discussion on the key judgemental and Office of the Auditor General focus areas.