

Board of Trustees Meeting Agenda – DATE: 11 July 2018

Open: **Karakia Timatanga**

1. Administration

- 1.1 Welcome board members
- 1.2 Present
- 1.3 Apologies
- 1.4 Declaration of interests
- 1.5 Confirmation of previous minutes
- 1.6 Correspondence – NZSTA Update, NZSTA Membership Matters, Wellington Airport
Regional Community Awards, Office of the Auditor General

2. Strategic Decisions & Discussions

- 2.1 Strategic decisions made if required
 - 2.1.1 Policy review framework
 - 2.1.2 Policies for ratification
 - 2.1.3 COL
 - 2.1.4 Enrolment Scheme

3. Monitoring

- 3.1 Principal's Report

- 3.2 Finance
 - 3.2.1 June Finance Report
 - 3.2.2 2017 Independent Auditor Report & 2017 Board Report

- 3.3 Property
 - 3.3.1 Property Report

- 3.4 Health and Safety

4. Other items

- 4.1 Polyfest update

5. In-committee items

- 5.1 Internal Evaluation
- 5.2 OIA update
- 5.3 Personnel
- 5.4 Student Engagement

6. Meeting Closure

- 6.1 Identify Agenda Items for Next Meeting

| |
|--|
| Note 1: Correspondence is listed on the back of the agenda Note 2: List of current delegations attached to agenda |
|--|

All reports associated with this meeting are available on-line, or in the school office during normal school hours.

Associated meeting reports:

NOTE 1:

NOTE 2:

BOT delegations:

Chair: Rachel

Deputy Chair: Craig

Committees:

Health & Safety: Shane, Dianne, Gillian

Policy Review: Craig, Rachel, Dianne, Gillian

Portfolios:

Civil Defence: Vera

Curriculum: Gillian

Property: Shane

Finance:

Board of Trustees Meeting Agenda – DATE: 6 June 2018 DRAFT

Open: Karakia Timatanga: 7.00pm

1. Administration

Move that Dianne Wright has speaking rights as DP she has relevant contributions to this meeting. Moved/ Seconded: Rachel/ Dave.

Move to table the following reports: Letter from teacher (3.6), May 2018 finance report (3.2), Property report (3.3.1). In-committee: letter from teacher (5.3), OIA report update and new emails (5.2). Moved/ Seconded: Rachel/Gillian

Moved include the following item: 1.7 Change of July 2018 BOT meeting. Moved/ Seconded: Rachel/Gillian

1.1 Welcome to new Board members – Spencer, Judith (in absentia)

1.2 Present: Dave, Gillian, Vera, Chris, Craig, Rachel, Di W, Shane, Spencer

1.3 Apologies: Judith

1.4 Declaration of interests - none

1.5 Confirmation of previous minutes.

Move that we approve the previous minutes. Moved/ Seconded: Rachel/Vera

1.6 Correspondence –

Documents distributed and gone over thoroughly.

Survey about dealing with children with behavioural issues.

Nationwide OIA request.

Budget flyer from NZSTA - Membership Matters.

NZSTA workshop in Wellington tomorrow for anyone who wants to go.

1.7 July meeting date clashes with Polyfest. Agreed new date is the 11th July 2018.

2. Strategic Decisions & Discussions

2.1 Strategic decisions made if required

2.1.1 Policy review framework - none

2.1.2 Policies for ratification - none

2.1.3 COL: Dave missed the last meeting. Lack of progress and movement is causing frustration so team building exercises were employed. Principals and SENCOs from each school are being interviewed about Learning Support by Gabriel to provide information to the Ministry.

2.1.4 Enrolment Scheme: Letter received from the MOE extending the enrolment scheme consultation date to the 29th June 2018. Has been advertised in school newsletter.

2.1.5 By-election: Process now complete. Had a low voter turnout, but result was a majority vote for Spencer. Rachel will contact other nominee to encourage her to stand again in 2019 as she has a lot to offer board. Thankyou to Bruce Hewitt for his efficiency throughout the entire process.

3. Monitoring

3.1 Principal's Report: Document gone over thoroughly.

Still feeling the impact of Luana's passing. RTLBs and PB4L are onsite more to help with

the children's grief. MOE advise we are obliged to be open for an extra day due to being closed for the memorial service.

COL principals met with Chris Hipkins to discuss issues within the school/COL.

Gillian met with the COL SENCOs and they have established a working group to deal with issues.

3.1.1 ERO Internal Evaluation Workshop: Was attended by the leadership team as follow-up to our ERO report. Run by Ruth Pritchard who provided books to go through: School Evaluation Indicators, Effective School Evaluation and Internal Evaluation: Good Practise. Was a useful workshop.

3.2 Finance - report for May 2018 discussed. No noticeable matters of concern. Moved/ Seconded: Dave/ Rachel

3.2.1 2017 Financial Statement and Representation Letter: Documents gone over thoroughly. Finished 2017 with a surplus!

Move that the board accepts the financial statements for the year ended 31st December 2017 as put together by Deloitte's. Moved/ Seconded: Rachel/Shane

Documents distributed and gone over thoroughly.

Move that we accept the May Finance Report. Rachel/Craig Motion passed.

3.3 Property

3.3.1 Property Report: Documents distributed and gone over thoroughly.

Instead of replacing heat pumps, requests have been made to maintain the existing heat pumps and buy new ones for the classes that don't have them.

Naylor Love is denying responsibility for the faulty asphalt. Drainage concerns were well documented at the time of works – these will be reviewed and followed up on.

Ramp access to the hall is to be completed.

3.4 Health and Safety - staff health and wellbeing is being kept an eye on, as this has been a difficult term emotionally and staff are tired.

3.5 IT - none

3.6 Letter from Di C: Sandy Beath-Croft has suggested that we apply for the Keep New Zealand Beautiful Community Awards which needs our Environmental policy.

Action: Dianne to follow up.

4. Other items

4.1 Polyfest update: Everything chugging along nicely. Conversion of the event to management by a trust will be looked into after Polyfest.

5. In-committee items

Move that the public be excluded from the following part/s of the proceedings of this meeting namely agenda items 5. The grounds are that the matter is one of:

- personnel and the reason is to protect the privacy of the individual/s. This motion is proposed to comply with Sec 48 of the LGOI & M Act 1987 and the special requirements when moving to exclude the public.
- that this item will consider information that was provided subject to an obligation of confidence and making that information available would be likely to prejudice the supply of similar information, or information from the same source, and it is in the public interest that such information should continue to be supplied.
- that the exclusion of the public from this part of the proceedings of the meeting is

necessary to enable the board to deliberate in private on its decision or recommendation.
Moved/Seconded: Rachel/ Dave

Move that Dianne Wright, as DP, be permitted to remain at this meeting, after the public has been excluded, because of their knowledge of item matters which will support the board's decision-making. Moved/Seconded: Rachel/ Gillian

Moved out of committee 9.34 pm

6. Meeting Closure

6.1 Identify Agenda Items for Next Meeting

Karakia whakamutunga: Meeting closed 9.35 pm

Note 1: Correspondence is listed on the back of the agenda

Note 2: List of current delegations attached to agenda

All reports associated with this meeting are available online, or in the school office during normal school hours.

Associated meeting reports:

NOTE 1:

NOTE 2:

BOT delegations:

Chair: Rachel

Deputy Chair: Craig

Committees:

Health & Safety: Shane, Dianne, Gillian, Dave

Policy Review: Craig, Rachel, Dianne, Gillian, Dave

Portfolios:

Civil Defence: Vera

Curriculum: Gillian, Dave

Property: Shane

Finance: Chris, Dave

Approved:

Koraunui School



Prepared By
Education Services Ltd

Disclaimer of Liability

Education Services Ltd has compiled the monthly financial statements set out in this management report from records, information and instructions furnished by the above named client. As our service arrangement does not include an audit function, we do not accept responsibility for the accuracy or completeness of the material supplied from which these statements have been compiled.

These financial statements have been prepared at the request of, and for the purposes of, our client only. Neither we, nor any of our employees, accept any responsibility on any ground whatsoever to any other person, should the records, information, or instructions furnished to us be incorrect or otherwise deficient in any way.

Education Services Ltd

| | |
|---|---|
| Whangarei 28 Reyburn House Lane PO Box 1793 | P 09 4382337 F 09 4382338 E whangarei@educationservices.co.nz |
| Auckland 515A Mount Wellington Highway PO Box 105165 | P 09 5851671 F 09 5851672 E auckland@educationservices.co.nz |
| Hamilton 21 Empire Street Private Bag 3023 | P 07 8472672 F 07 8472482 E hamilton@educationservices.co.nz |
| Rotorua 1277 Haupapa Street PO Box 2182 | P 07 3494106 F 07 3494128 E rotorua@educationservices.co.nz |
| New Plymouth 6 Bayly Road PO Box 46 | P 06 7575489 F 06 7588385 E newplymouth@educationservices.co.nz |
| Wanganui 11 Park Place PO Box 4003 | P 06 3490903 F 06 3450713 E wanganui@educationservices.co.nz |
| Lower Hutt 497 Hutt Road PO Box 39151 | P 04 5895533 F 04 5895580 E lowerhutt@educationservices.co.nz |

Management Report 31 May 2018

Commentary

Income

You have received 2 out of 4 Operation Grant deposits so far this year.
Your next Operating Grant instalment is due in July.
As at 31 May 2018 we note Grant Income is 44% of what was budgeted for.
Your Local Funds and Interest are 62% of what was budgeted for.
Your Trading and Other Accounts have contributed a surplus of \$30,626 for the year to date.

Expenditure

As at 31 May 2018 you have spent 35% of what you had budgeted for the year.
This compares with 42% of the calendar year gone.

Financial Position

Actual Available Funds as at 31 December 2017 were \$187,700
Budgeted Available Funds at 31 December 2018 are \$193,700

Actual Available Funds as at 31 May 2018 are \$277,591
Budgeted Available Funds as at 31 May 2018 are \$210,933

*Note: Available Funds are calculated as Working Capital less Term Cyclical Maintenance

Banking Staffing

Banking Staffing as at SUE Report Number 0419 is over used by 7.35 (\$20,212).
Schools manage their staffing entitlement to best meet the teaching and learning needs of their school. Over usage of staffing entitlement must be budgeted for and under usage used before the gazetted date in pay period 26 to meet the teaching and learning needs of your school.

Disclaimer

This commentary is to be read in conjunction with, not instead of, your full management report.

Koraunui School



Items of Significance 31 May 2018

Commentary

| Description | Code | YTD | Budget | Variance | % | Note |
|---------------------------|------|-------|--------|----------|---|--------------|
| Income | | | | | | |
| None. | | | | | | |
| Expenditure | | | | | | |
| Expenses | 3610 | 2,075 | 0 | (2,075) | 0 | Not Budgeted |
| Financial Position | | | | | | |
| None. | | | | | | |

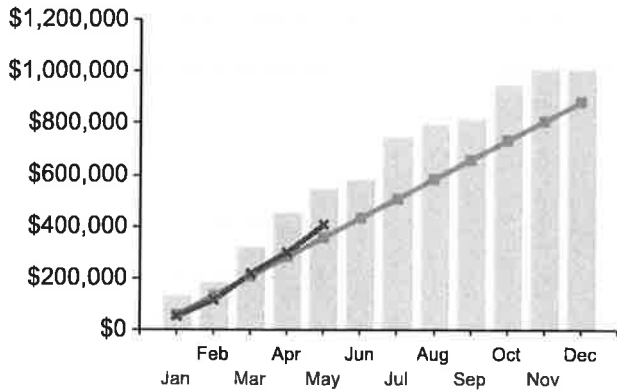
Koraunui School



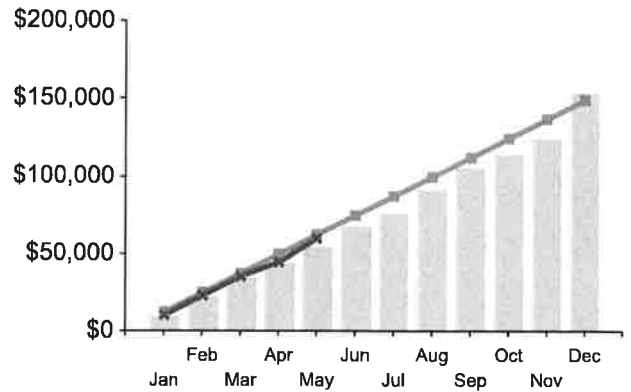
Graphical Analysis 31 May 2018

Overview

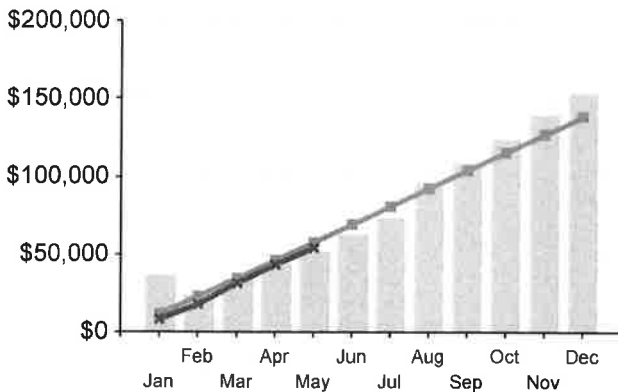
Income



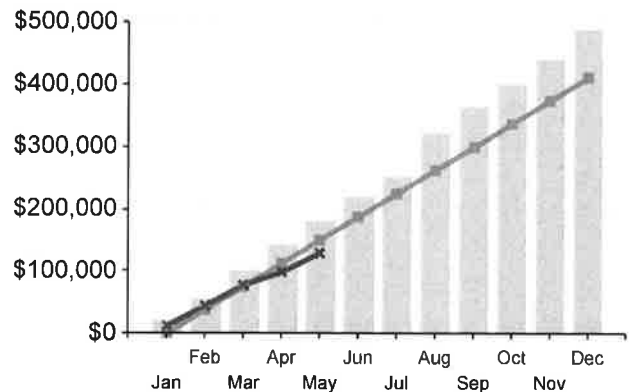
Administration



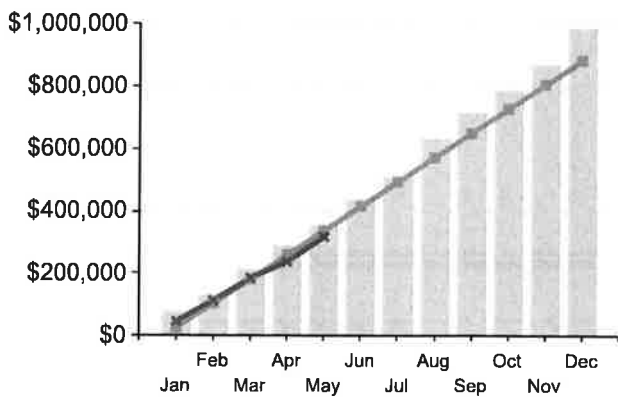
Property Maintenance



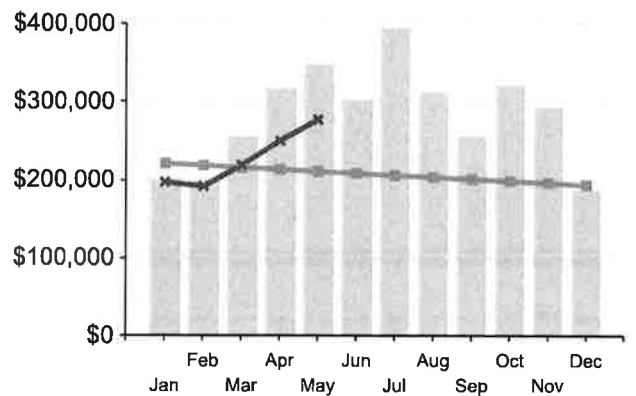
Learning Resources



Total Operating Expenditure



Working Capital less Term Cyclical Maintenance



■ 2018 Budget ✕ 2018 Actual ■ 2017 Actual

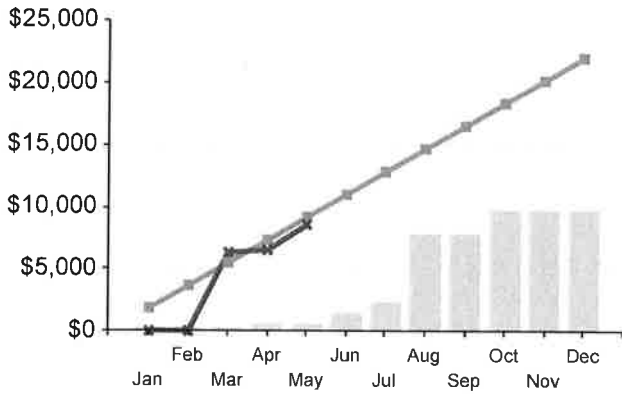
Koraunui School



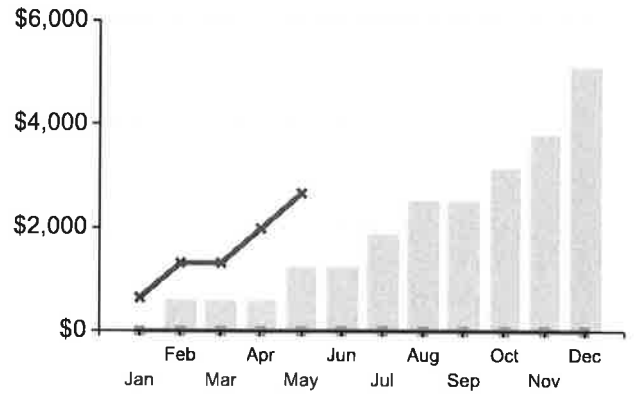
Graphical Analysis 31 May 2018

Overview

Capital Purchases

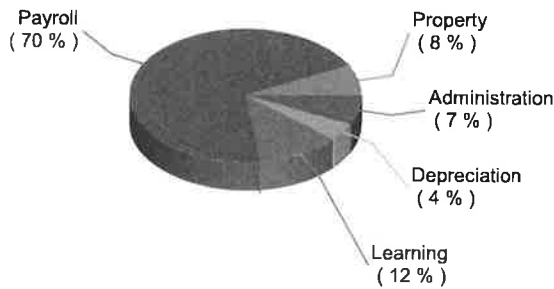


Lease & Loan Payments

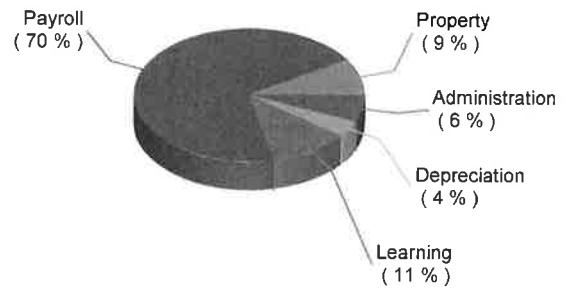


■ 2018 Budget ✕ 2018 Actual ▒ 2017 Actual

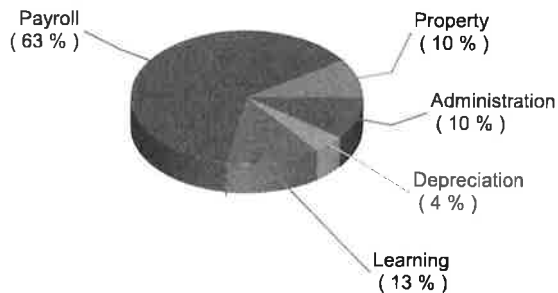
Last Year To Date



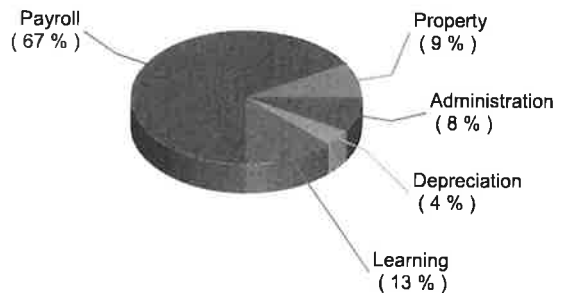
Last Year Actual



Year To Date



Budget



* Payroll includes only those costs coded to the 1400, 2500 or 3400 code ranges.

Koraunui School

Income Statement 31 May 2018

Summary

| 2017 | | Description | Code | Month | 2018 | | | % |
|------------------|------------------|--------------------------------|------|-----------------|------------------|------------------|--------------------|------------|
| YTD | Year | | | | YTD | Budget | Variance | |
| Income | | | | | | | | |
| 316,130 | 671,940 | Government Grants | | 74,024 | 294,886 | 676,825 | (381,940) | 44 |
| 1,857 | 4,662 | Investment Income | | 404 | 5,605 | 7,000 | (1,395) | 80 |
| 134,962 | 136,452 | Fundraising | | 9,946 | 11,666 | 5,000 | 6,666 | 233 |
| 3,101 | 18,457 | Activities | | 15 | 169 | 18,000 | (17,831) | 1 |
| 14,678 | 8,411 | Extra-Curricular Activities | | (1,711) | (5) | 0 | (4) | 0 |
| (534) | (4,545) | Camps And Trips | | 594 | 1,076 | 0 | 1,076 | 0 |
| 5,407 | 6,240 | Stationery Surplus / (Deficit) | | 91 | 3,429 | 1,500 | 1,929 | 229 |
| \$475,601 | \$841,616 | Total Income | | \$83,362 | \$316,826 | \$708,325 | (\$391,500) | 45% |

Administration

| | | | | | | | | |
|-----------------|------------------|---------------------------|--|-----------------|-----------------|------------------|-----------------|------------|
| 1,117 | 4,002 | Communication Expenses | | 230 | 1,668 | 4,250 | 2,582 | 39 |
| 985 | 9,663 | Board Of Trustee Expenses | | 3,838 | 4,900 | 9,400 | 4,501 | 52 |
| 430 | 430 | Audit Costs | | 0 | 0 | 5,350 | 5,350 | 0 |
| 4,747 | 9,153 | Consumables | | 800 | 2,552 | 8,450 | 5,898 | 30 |
| 34,109 | 101,500 | Staff Expenses | | 8,460 | 33,978 | 87,761 | 53,783 | 39 |
| 11,638 | 25,840 | General | | 1,318 | 14,550 | 29,146 | 14,595 | 50 |
| 2,000 | 4,000 | Operating Leases | | 400 | 2,000 | 4,800 | 2,800 | 42 |
| \$55,027 | \$154,589 | | | \$15,046 | \$59,648 | \$149,157 | \$89,509 | 40% |

Property Maintenance

| | | | | | | | | |
|-----------------|------------------|-----------------------|--|-----------------|-----------------|------------------|-----------------|------------|
| 2,742 | 8,113 | Cleaning & Sanitation | | 1,303 | 3,196 | 7,700 | 4,505 | 42 |
| 6,084 | 20,717 | Energy | | 1,045 | 6,529 | 20,100 | 13,571 | 32 |
| 578 | 2,409 | Rates | | 0 | 1,009 | 3,000 | 1,991 | 34 |
| 1,153 | 12,746 | Grounds | | 185 | 926 | 5,500 | 4,574 | 17 |
| 6,598 | 17,619 | Repairs & Maintenance | | 1,261 | 6,058 | 12,500 | 6,442 | 48 |
| 29,528 | 80,385 | Staff Wages | | 5,723 | 30,020 | 76,907 | 46,886 | 39 |
| 5,560 | 12,592 | Cyclical Maintenance | | 1,446 | 6,554 | 13,000 | 6,446 | 50 |
| \$52,244 | \$154,581 | | | \$10,963 | \$54,293 | \$138,707 | \$84,415 | 39% |

Depreciation

| | | | | | | | | |
|-----------------|-----------------|--------------|------|----------------|-----------------|-----------------|-----------------|------------|
| 12,823 | 32,919 | Depreciation | 2910 | 2,502 | 11,357 | 28,000 | 16,643 | 41 |
| \$12,823 | \$32,919 | | | \$2,502 | \$11,357 | \$28,000 | \$16,643 | 41% |

Koraunui School



Income Statement 31 May 2018

Summary

| 2017 | | Description | Code | Month | 2018 | | | |
|----------------------------|-------------------|--|------|------------------|-------------------|-------------------|------------------|-------------|
| YTD | Year | | | | YTD | Budget | Variance | % |
| Learning Resources | | | | | | | | |
| 5,364 | 11,800 | Professional Development | | 1,533 | 5,582 | 22,250 | 16,667 | 25 |
| 2,266 | 2,283 | Library | | 0 | 1,829 | 1,900 | 71 | 96 |
| 6,710 | 18,532 | Teaching Resources | | 835 | 7,816 | 26,108 | 18,292 | 30 |
| 144,570 | 395,697 | Personnel | | 23,562 | 95,337 | 319,303 | 223,966 | 30 |
| 13,691 | 34,131 | Information And Communication Technolo | | 2,535 | 13,268 | 34,700 | 21,431 | 38 |
| 0 | 1,261 | Prime Minister's Award | | 1,310 | 2,075 | 0 | (2,075) | 0 |
| 3,935 | 4,778 | Operating Leases | | 258 | 1,621 | 6,900 | 5,278 | 23 |
| 2,927 | 18,822 | Extra Curricular Activities | | 421 | 1,232 | 0 | (1,232) | 0 |
| \$179,463 | \$487,304 | | | \$30,454 | \$128,762 | \$411,161 | \$282,398 | 31% |
| Other Accounts | | | | | | | | |
| (15,848) | (13,787) | Kcc Before/After/Holiday | | (914) | 5,228 | (15,700) | (20,928) | (33) |
| 0 | 0 | Polyfest | | (2,259) | (32,425) | (3,000) | 29,425 | 1081 |
| (\$15,848) | (\$13,787) | | | (\$3,172) | (\$27,197) | (\$18,700) | \$8,497 | 145% |
| \$283,708 | \$815,607 | Total Expenditure | | \$55,795 | \$226,862 | \$708,325 | \$481,463 | 32% |
| \$191,893 | \$26,009 | Net Surplus / (Deficit) | | \$27,567 | \$89,964 | \$0 | \$89,964 | |
| Other Incoming Cash | | | | | | | | |
| 8,967 | 8,967 | MOE Capital Contribution | 9501 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | Carried Forward | 9503 | 0 | (200) | 0 | (200) | 0 |
| \$8,967 | \$8,967 | | | \$0 | (\$200) | \$0 | (\$200) | 0% |
| Other Outgoing Cash | | | | | | | | |
| 646 | 9,797 | Capital Items - Cash Additions | | 2,039 | 8,558 | 22,000 | 13,442 | 39% |
| 1,246 | 5,130 | Lease/Loan Payments | | 685 | 2,673 | 0 | (2,673) | 0% |
| 22,917 | 22,917 | Cyclical Maintenance | | 0 | 0 | 0 | 0 | 0% |
| \$24,809 | \$37,844 | | | \$2,724 | \$11,231 | \$22,000 | \$10,769 | |

Koraunui School

Balance Sheet 31 May 2018

Summary

| 2017 | | Description | Code | 2018 |
|----------------------------|------------------|--|------|------------------|
| May | December | | | May |
| Current Assets | | | | |
| 502,381 | 74,371 | ASB 12-3478-0015483-00 | 9000 | 130,274 |
| 0 | 0 | ASB Term Deposit - 0075 Maturity: 30/06/18 Term: 30 at 2.20% | 9003 | 120,000 |
| 0 | 250,000 | ASB Term Deposit - 0072 | 9004 | 0 |
| 0 | 0 | ASB TDP-0074 Maturity: 30/06/18 Term: 86 at 3.00% | 9006 | 180,000 |
| 650 | 650 | Petty Cash | 9029 | 650 |
| 0 | 4,145 | Accounts Receivable | 9115 | 0 |
| 263 | 2,725 | Prepayments | 9117 | 267 |
| 0 | 557 | Stock on Hand | 9127 | 0 |
| (28,272) | (21,478) | MOE Funded Projects | | 4,439 |
| \$475,022 | \$310,970 | | | \$435,630 |
| Current Liabilities | | | | |
| 11,722 | 11,722 | Leave Accrual | 9314 | 11,722 |
| 0 | 33 | Revenue Rec In Adv | 9321 | 0 |
| 0 | 0 | Future Months Ops Grant | 9325 | 36,703 |
| 708 | 12,000 | Cyclical Maintenance Provision | 9329 | 12,000 |
| 2,544 | 5,460 | TRL Leases | 9345 | 5,460 |
| 10,012 | 14,776 | Accounts Payable | | 3,114 |
| 13,774 | 1,371 | Goods and Services Tax | | 1,811 |
| 15,742 | 2,494 | Hippy | | 2,494 |
| 7,041 | 14,314 | Funds Held In Advance | | 17,081 |
| \$61,543 | \$62,170 | | | \$90,385 |
| Working Capital | | | | |
| \$413,479 | \$248,800 | | | \$345,245 |

Koraunui School



Balance Sheet 31 May 2018

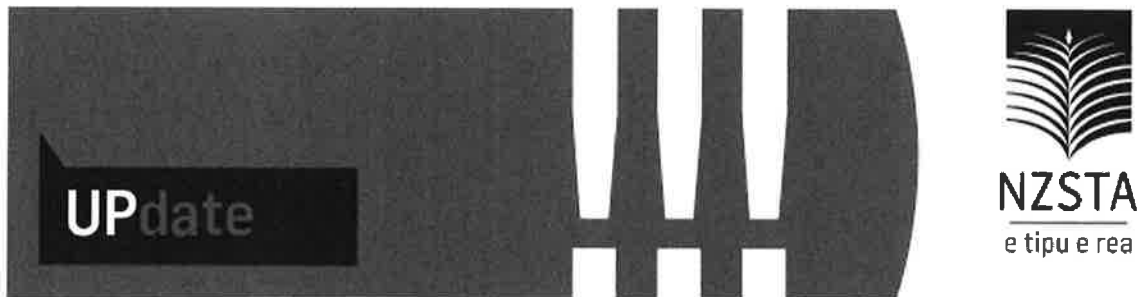
Summary

| 2017 | | Description | Code | 2018 |
|--------------------------------|------------------|--|------|------------------|
| May | December | | | May |
| Non-Current Assets | | | | |
| 107,254 | 104,753 | Fixed Assets | | 101,953 |
| \$107,254 | \$104,753 | | | \$101,953 |
| Non-Current Liabilities | | | | |
| 65,360 | 61,100 | Cyclical Maintenance Provision | 9429 | 67,654 |
| 3,757 | 6,722 | TRL Leases | 9445 | 4,049 |
| \$69,117 | \$67,822 | | | \$71,703 |
| Net Assets | | | | |
| \$451,616 | \$285,731 | | | \$375,495 |
| Public Equity | | | | |
| 250,756 | 250,755 | Public Equity At The Start Of The Year | 9500 | 285,731 |
| 8,967 | 8,967 | Moe Capital Contribution | 9501 | 0 |
| 0 | 0 | Carried Forward | 9503 | (200) |
| 191,893 | 26,009 | Net Surplus / (Deficit) | | 89,964 |
| \$451,616 | \$285,731 | | | \$375,495 |

Koraunui School Principal

From: NZSTA <eradvice=nzsta.org.nz@mail185.atl81.rsgsv.net> on behalf of NZSTA <eradvice@nzsta.org.nz>
Sent: Thursday, 5 July 2018 1:18 PM
To: Koraunui School Principal
Subject: Possible stop-work action

[View this email in your browser](#)



5 July 2018

Kia ora David,

Possible stop-work action

NZEI Te Rui Roa has announced the rejection of the Secretary for Education's initial offer for teachers and principals as part of the negotiations for the Primary Teachers' and Primary Principals' Collective Agreements. Following the rejection of the offer, stop-work action is a possibility if the dispute can't be settled.

Whilst this would primarily affect schools covering Years 1-8, some secondary schools (Years 7-13), schools with specialist units and some RTLBs (if under the primary collective) could also be impacted if they have staff covered by either of these agreements.

NZEI Te Rui Roa has previously signalled stop-work action for the afternoon of 15 August 2018 between 1:30pm and 4:30pm. It will soon ballot its members as to whether or not the stop-work action should be a full day on 15 August. Formal notification of stop-work action needs to be given three days before the proposed action. That means it may not be confirmed until around 11 August.

Regardless of whether it is three hours or a full day, your school will need to start planning for this, including thinking about whether or not the school will remain open for instruction during the proposed stop-work action.

We are working closely with the Ministry of Education (MoE) to compile a resource for schools that will provide complete guidance should the stop-work action eventuate. We anticipate that this will be made available within the next week.

NZSTA will continue to represent boards at any further meetings between MoE and NZEI Te Rui Roa in the hope that the matter can be resolved short of stop-work action.

For further assistance please call us on 0800 782 435 or email eradvice@nzsta.org.nz.

Kind regards,

Rob Gold
General Manager, Operations



Copyright © 2018 New Zealand School Trustees Association, All rights reserved.

You are receiving this email as you are listed as a school trustee

Our mailing address is:

New Zealand School Trustees Association
PO Box 5123
Wellington, 6140
New Zealand

[Add us to your address book](#)

Want to change how you receive these emails?

You can [update your preferences](#) or [unsubscribe from this list](#).

Koraunui School Principal

From: NZSTA <feedback=nzsta.org.nz@mail254.atl21.rsgsv.net> on behalf of NZSTA <feedback@nzsta.org.nz>
Sent: Wednesday, 20 June 2018 5:09 PM
To: Koraunui School Principal
Subject: Membership Matters 20 June 2018



Membership matters



20 June 2018

[Annual Report and AGM](#)

[Tomorrow's Schools Review](#)

[Curriculum, Progress and Achievement](#)

[Please share!](#)

[Key information for boards of trustees and principals](#)

Annual Report and Annual General Meeting

By now you should have received your copies of the NZSTA Annual Report. You can download a pdf version from our website [here](#).

Please make sure that your board is represented at AGM, when the Annual Report is discussed. If you are not attending Conference yourselves, you can still be represented by proxy. You can download a copy of the Appointment of Delegate form [here](#) if you have not already done so. Forms **MUST** be signed by the board chair, and returned to NZSTA National Office by **Saturday 14 July 2018**.

Tell us what you think: email feedback@nzsta.org.nz



Tomorrow's Schools Review – consultation website



The Ministry of Education has launched a brief public consultation survey asking what's working well, what's not working well, and what would you change, and how.

The survey is available [here](#) until 6 August. Please make your own feelings known, and publicise the link to your wider school community as well, including anyone who may have had experience as a school trustee in the past.

The Review Panel has begun to meet, and NZSTA has already had the opportunity to present our views briefly, along with the discussion document which we have provided to the Panel as background.

Tell us what you think: email feedback@nzsta.org.nz

Curriculum, Progress and Achievement



The Ministry is also looking for boards' feedback on the review of Curriculum, Progress and Achievement. Your views are important.

When you begin the survey, you will be asked to identify your interest. Selecting the Board of Trustees option will take you to the Educators question set.

The Educators' survey is a relatively lengthy one, with some more technical questions included. If these are not relevant to you in your capacity as a BoT member, please note that there are options to answer N/A or to skip specific questions (e.g. the text box fields). The survey page does not expire, so you can leave it open and return to it later.

Parent trustees are welcome to answer twice – as a member of the board and /or as a parent. You will see different questions according to which option you select. There is also the option for your board to provide a group response (to either the full question set or to just some questions).

The survey is available [here](#). If you would like printed versions of the survey questions for each of educators, parents and students' surveys, please contact Progress.Achievement@education.govt.nz

Tell us what you think: email feedback@nzsta.org.nz

**NZSTA can present an overall view on behalf of member boards,
but your own individual experiences and opinions provide added depth
and validation for our advocacy.**

Please Share!

Please share this information about the Education Conversation with your principal, staff, students, and local school community, and encourage them to respond to the surveys. This is a once in a lifetime chance to contribute directly to the government's decision-making about our education system.

Tell us what you think: email feedback@nzsta.org.nz

Key information for boards of trustees and principals

Read the latest [Pitopito Korero](#) updates for boards and principals from Secretary for Education Iona Holstead.

Noho ora mai

Na

Lorraine Kerr MNZM
President

Koraunui School Principal

From: Jo Maxwell <Jo.Maxwell@wellingtonairport.co.nz>
Sent: Thursday, 14 June 2018 9:53 AM
To: Koraunui School Principal
Subject: Congratulations! Wellington Airport Regional Community Awards 2018 Finalist – Hutt City
Attachments: Wellington Airport Community Awards Hutt City Finalist Icon 2018 FINAL.ai; Wellington-Airport-Community-Awards-Hutt-City-Finalist-Icon-2018-FINAL.jpg; Wellington-Airport-Community-Awards-Hutt-City-Finalist-Icon-2018-FINAL-transparent.png; Wellington Airport Community Awards Hutt City Finalist Icon 2018 FINAL.pdf

Dear Polyfest Hutt Valley,

Congratulations! Wellington Airport Regional Community Awards 2018 Finalist – Hutt City

The awards recognise the valuable contribution of volunteers to community groups across the Wellington Region, across five categories – Art & Culture, Education & Child Youth Development, Health & Wellbeing, Heritage & Environment and Sport & Leisure, and our Rising Star award celebrates new and emerging groups.

Finalist Icon

As a finalist in this years' awards you may use the attached Community Award Finalist Logos on your website, social media and other material to celebrate your volunteers and involvement in the Community Awards.

I have attached the logo for you in jpeg format and transparent background png, plus .ai and high res pdf which are suitable for print / design work.

Hutt City Awards Function

The team at Hutt City Council will be emailing you an invitation to the awards function (you may've already received it) on Thursday 12 July, at which the Wellington Airport Regional Community Awards - Hutt City winners and runners up will be announced.

More information

To find out more about the Wellington Airport Regional Community Awards visit: <http://www.wellingtonairport.co.nz/community-awards> or follow us on Facebook <https://www.facebook.com/WellingtonAirportCommunityAwards/>

Please let me know if there is an alternative contact we should send the awards information to.

Kind regards,
Jo

Jo Maxwell
Manager Brand & Innovation

T 04 385 5104
M 027 268 9100

Jo.Maxwell@wellingtonairport.co.nz
Te Whanganui-a-Tara Airport | Wellington Airport
wellingtonairport.co.nz



31 May 2018

File ref: EN/SCH/4-2100

The Principal and the Chairperson
Koraunui School
17 Kairimu Street
Stokes Valley
Lower Hutt 5019

Dear Principal and Chairperson

SCHOOL AUDIT ARRANGEMENTS FOR THE 2018 – 2020 FINANCIAL YEARS

The Auditor-General is, by law (the Public Audit Act 2001), the auditor of all state and state-integrated schools, and appoints auditors to assist in carrying out that responsibility.

Most existing school auditor appointments expire with the 2017 audit. The purpose of this letter is to briefly outline the process that we will follow to enable the Auditor-General to appoint your auditor for the next 3 years (2018-2020). A school Board of Trustees must not appoint its own auditor.

We will send you more detailed guidance in July, but at this stage we want to advise you that we intend to follow a similar auditor appointment process to that used in 2015, which is likely to result in the Auditor-General reappointing most current auditors. But in some cases a change of appointed auditor might be necessary because:

- your current auditor has decided not to offer ongoing audit services to your school; or
- changed or exceptional circumstances of your school make it necessary or desirable to appoint a new auditor; or
- your school wants to request a change of auditor for specific reasons.

By the end of June you need to tell us:

- if you think any of those circumstances apply to your school; or
- if you want to request the Auditor-General to consider making a change of auditor for your school (including why you believe a change is needed).

There are also circumstances where the Auditor-General might himself decide that it is not possible or desirable for the current auditor to be re-appointed, even though the school has not requested a change.

Any change of auditor (including whether or not to agree to a school's request for a change) is at the Auditor-General's discretion, but we will discuss the matter with you before a final decision is made.



In most cases, however, no change will be necessary. If that is your situation, your current auditor will send you an audit proposal (which will include proposed audit fees) in the second week of the third term (the week beginning Monday 30 July) for the Board to consider. We will write to you at the same time about what we need you to do with that. Essentially, we will be asking that you attempt to reach agreement with your auditor following receipt of the proposal, and what to do if you can't. We will have already instructed auditors to assess how much work (time and cost) it will take to audit your school, and will have reviewed that information for reasonableness and compliance with the Auditor-General's expectations.

We have attached some frequently asked questions and answers intended to give you more background to the process.

All you need to do at the moment is read this letter carefully, and follow the advice, but check the last page of the Attachment if you need to make immediate contact with me.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Murray Powell', with a stylized flourish at the end.

Murray Powell
Director - Auditor Appointments

SCHOOL AUDIT ARRANGEMENTS 2018 – 2020: FREQUENTLY ASKED QUESTIONS

The purpose of this attachment is to provide you with some answers to frequently asked questions about the process for appointing auditors for schools for the next three years.

1. Why does the Auditor-General appoint your auditor?

The Public Audit Act 2001 sets out that the Auditor-General is the auditor of all public entities, including schools. The Auditor-General appoints auditors to perform those audits on his behalf. He cannot delegate the appointment of auditors to Boards of Trustees. However, schools are able to have input into the process, and to be involved in negotiating audit fees with the appointed auditor.

In addition, the Auditor-General requires all of his appointed auditors to maintain strict independence from the schools that they audit. Your appointed auditor can explain the impacts of these independence rules – especially if you want them to undertake work in addition to the audit.

2. Why doesn't the Auditor-General appoint just any local auditor to audit schools?

The nature of school operations, funding streams, and legislative framework are specialised and different from private sector entities and community organisations.

The Public Audit Act 2001 sets out, and restricts, who the Auditor-General can appoint to conduct the audit on his behalf. While some local firms do conduct school audits on behalf of the Auditor-General, we have found that:

- few small local firms have the capacity to cost-effectively audit enough schools to justify the time they must spend to maintain systems to provide a good school audit service that meets the standards required by the Auditor-General;
- in order to ensure audit quality, the Office of the Auditor-General conducts quality reviews of every appointed auditor every 3 years. There needs to be a limit on the number of auditors he uses, in order to make that quality review process efficient;
- small local firms usually have even more difficulty than larger firms in retaining sufficient experienced school audit staff to ensure continuity of service over the longer term;
- some local firms have chosen to withdraw from auditing, or have limited their involvement to very simple audits rather than meet increasingly demanding auditing standards applying to all public and private sector audits;
- the timing of school audit work does not suit some firms;
- local accountants and their staff are often heavily involved with schools, with other local/community organisations and with board members, in a way that might affect their independent position as auditors of schools. Many local accountants therefore prefer to support schools in their locality in ways other than audit.

Therefore, in practice the Auditor-General will continue to use firms that have already proven their capability to carry out audits on his behalf, and will normally only engage other firms where he has insufficient audit capacity in that locality.



3. What can we do to prepare for the school auditor appointment process?

Unless you intend to request a change of auditor, there is nothing you need to do until the second week of the third term, when most schools will receive a proposal letter from their current auditor about future audit arrangements.

However, we recommend that the Board appoint a person empowered to act on their behalf to resolve fee issues with your auditor, and/or if necessary, to work with us in order to agree the appointment of a different auditor.

4. How much time will we have to consider our auditor's proposal?

Within 4 weeks of receiving the audit proposal (expected in the week beginning 30 July), you need to reach agreement with your auditor about it, and then counter-sign and return it to them. It is important to keep to this timeframe, or to advise the auditor if you need more time.

5. How do we know that the audit fees offered by the current or proposed auditor are fair?

The Auditor-General provides clear guidance to appointed auditors about his expectations for setting audit fees, and expects appointed auditors to properly justify to both the school and to this office, any proposed changes. We use the information we hold for all 2,400 schools about audit fees, fee movements, and audit time to ensure the guidance is adhered to.

You can ask your auditor to give you some information relating to the time and cost history for your school's audit, plus any comparative information they may be prepared to share.

Provided you make sure that you compare like-with-like, other state schools can be a good source of information. You need to compare locally (because firms' cost structures vary regionally), and look at schools of similar type and size. You should also look at schools with similar accounting arrangements, as there can be audit cost efficiencies where a capable and experienced financial service provider is engaged, or inefficiencies where that is not the case.

Finally, you can contact this Office for a comparative analysis in relation to the proposal you will receive from your current auditor. The information that we have helps us to identify outliers, both high and low, which in some cases may surprise either the school or the auditor. But it will help both parties to understand what is fair.

If all else fails, the Auditor-General can set the audit fee directly, and that would be done on the basis of that same information. But that step has been required only very infrequently in the past, and the preferable solution is that you are able to agree reasonable fees (i.e. fair to both parties) directly with your appointed auditor.

6. How can we minimise our audit fee?

An efficient audit – one that minimises wasted effort and time – will be less expensive than one that is not efficient. You (or your financial service provider, if you engage one) need to do your part to ensure efficiency by:

- minimising changes to the pre-agreed arrangements between you and the auditor, giving as much advance notice as possible of unavoidable changes;
- providing the appointed auditor with all of the information required to conduct the audit on time;
- ensuring that the annual report (including financial statements) is subject to internal quality review before being submitted for audit. Considerable additional audit cost can arise when this isn't done;

to raise directly with that agent any requirements we may have in relation to the auditor appointment process or appointment recommendation. In addition, you will still need to:

- supply information to your agent to enable them to act fully on behalf of your school; and
- arrange a spokesperson from the Board to respond to any queries specific to the operation of the school that are beyond the expertise of an agent.

Some (but not all) school financial service providers have provided this service in the past, and any charge they make for that service is a direct charge to your school.

11. Why not tender school audits to check prices?

As stated in section 5, this Office has a comprehensive knowledge of all fees and hours charged to schools for their audits over the years, which includes outliers where fees might appear to be higher or lower than average. That information is able to be used when providing guidance to auditors about allowable audit fee movements, and to respond to schools when they ask about the fees for their audit.

In addition, there is a relatively small market of potential tenderers who are both available, and qualified, to carry out audits in accordance with the Auditor-General's auditing standards. The Auditor-General has developed a good knowledge of the potential viable ones over the years (refer to question 2 for more information about that). In some parts of the country there are no realistic alternatives to your current auditor without appointing an auditor who faces significant additional travel and other costs that will need to be included in their fee.

In very limited circumstances, and at his sole discretion, the Auditor-General might decide to conduct a tender process in order to identify an appropriate auditor, and appropriate audit fees, for the audit of a group of schools in a region - for example, where an existing auditor no longer wishes to carry out any school audits, or when the Auditor-General determines that it is not possible or desirable for the current auditor to be re-appointed.

Otherwise, the time and cost involved in tendering an audit for an individual school can be very high for the Board, its agent, tenderers themselves, and this Office, relative to the cost of the actual audit itself. These costs all eventually end up, directly or indirectly, as a charge on the school. A better outcome can usually be achieved by negotiation, or by direct appointment by this Office, using the available market information.

12. Who is the contact for further clarification?

If you wish to discuss any aspect of the process, please call Murray Powell, Director-Auditor Appointments, on 04-9171522 or e-mail him on murray.powell@oag.govt.nz. If you need to leave a message, please be sure to leave your name, your school name and Ministry of Education number, and a contact phone number for use during business hours.

- ensuring that the financial statements are complete, include all relevant disclosures, and don't need to be changed significantly during the audit; and
- ensuring that your staff respond in a timely manner to any requests by the audit team for additional information during the audit.

If an audit has been inefficient in the past for any of the above reasons, the auditor will discuss that with you so that you have the opportunity to make the necessary improvements and avoid unnecessary additional audit costs. Auditors are able to seek the approval of this Office to negotiate additional audit fees where audits are not able to be efficient for any of the above reasons.

If your school engages a financial service provider, it remains the responsibility of your school to ensure that the financial service provider is meeting the above requirements in order to minimise the auditor's costs, and your school's audit fee.

7. What if we don't receive a proposal from our auditor by 4 August 2018?

First, check that no one else in your school is holding the proposal from the auditor! Then, phone the auditor directly to get a copy.

If they have notified you that they don't wish to continue with your school's audit, a spokesperson for the Board (that may be the Principal) should contact this office promptly. That spokesperson must have the authority of the Board to work with us on the appointment of another auditor.

8. What does direct appointment of a new auditor involve?

If the Auditor-General has decided to change the appointed auditor, or has agreed to a request from you to do so, we will usually identify a "best fit" auditor and a fair audit fee range relative to the established market for the region, size, and type of school. We will advise you of that, and give you the opportunity to comment, after which a recommendation will be made to the Auditor-General.

In very limited circumstances, and at his discretion, the Auditor-General might decide to conduct a tender process in order to identify an appropriate auditor, and appropriate audit fees, for the audit of a school.

9. Will the Office of the Auditor-General charge Boards for making a new auditor appointment?

No, there will be no charge for this.

The auditor appointment process provided by this Office is a low-cost solution for the taxpayer, and a good use of school resources if reappointment of the current auditor is not appropriate. It also allows this Office to balance the relative workloads of school auditors across different regions of the country.

The only requirement we have of Boards is that they appoint a spokesperson who is able to be contacted by telephone and email, will be available to see the matter through to completion in November/December 2018, and is authorised to reach a decision with us.

Where disagreement about fees is the only issue, retention of the current auditor may still be the most efficient solution, because any fee guidance that this Office provides to the school and the existing auditor is unlikely to change even if a replacement auditor is being considered.

10. Can a board appoint an agent to act on their behalf to finalise the auditor appointment process?

Yes, with the Auditor-General's prior approval. If you do, it is the Board's responsibility to ensure that your appointed agent acts strictly in accordance with our guidelines. This Office will also reserve the right





PRINCIPAL REPORT TO THE KORAUNUI BOARD OF TRUSTEES.
For the meeting of July 11th, 2018.

Presented by Dave Lamont. Principal

OVERVIEW

We have 270 students as of today.

PERSONNEL

- We submitted our July Roll Return on 3rd July. This forms the basis of our provisional staffing entitlement for 2019. We will learn about our staffing for next year in mid to late September.
- Teachers attended the NZEI paid union meeting on Friday 29th June at Walter Nash Stadium. The focus of this meeting was to discuss the shortage of teachers, their conditions, workload and pay rates. The outcome of the meetings around the country will be announced once these have been completed and the information collated.
-

PROFESSIONAL DEVELOPMENT

Profession development will be focused on school-wide, individual and team/group needs.

- PB4L – Our PB4L Team attended a Tier 2 workshop on 26th June. This was focussed on identifying the children who sit within Tier 2 and how we can monitor the work we are doing with them and the changes we are seeing in their behaviours.
- As a part of the support the Ministry of Education has been providing us this term, we have had some classroom observations carried out by an educational psychologist and the results of these fed back to teachers. We plan to continue this work in Term 3 with a focus around identified needs and children as we further develop strategies to manage behaviours around the school.
- We have had 3 teachers accepted onto the Incredible Years Programme development for Years 3 & 4. This is led by the RTLB service and funded by the Ministry of Education with the school contributing half of the release days required for teachers to attend the workshops. The Incredible Years Programme sits within the PB4L umbrella for developing behaviour management strategies for working with students in the first 3 years at school.

ASSESSMENT

- We have spent some time this term working with eTap to create consistency for the data entry points that we require for each term. This will provide us with an accurate school-wide process for monitoring progress throughout the year. As a part of this work we have discussed and recorded the assessments we use across the school, how, why and when we use these. These changes address some of the points raised in section 2.2 of our latest ERO report. We will be able to clearly identify and monitor the progress of our target students through this centralised process.
- The data tables that we can create from the termly data that is entered will be used to report to the Board each term. This information will provide the Board with a school-wide picture of progress and achievement as the year progresses. Term 2 data will be presented at the next Board meeting.
- We plan to have a focus on attendance in the second half of the year. We have noticed that there is a large number of children who are consistently late to school also some with continued absences from school. Attendance data shows the overall rate for attendance for Terms 1 & 2 was 86% for all students. We will carry out an analysis of the attendance data and make efforts to work with parents to improve this in the second half of the year.

HEALTH AND SAFETY

TRIPS:

- During an incident on Tuesday 26th June, where the Police Armed Offenders were called out to an incident in Stokes Valley, we held the children at school until we were given the all clear to release them from the Police as it was near the end of the school day. This was not a lock down but a precautionary measure we took based on advice from the Police at the time.
- We had a fire alarm triggered on Wednesday 4th July and carried out an evacuation of the school buildings. The smoke alarm was triggered in the hall. The area was checked out and no danger was identified. Our monitoring company was contacted and zones as well as our system were checked for faults. None were found.

BEHAVIOUR

- We continue to meet with the Ministry of Education (MoE), RTLB, PB4L to discuss progress with some student behaviours we have been experiencing since the beginning of this year. We are working to pull together the supports that have been made available to us and ensure communication continues across the different groups involved and the supports being provided are effective and being monitored.

GENERAL:

- We have received a strong reply to the survey from our whanau in Te Puawaitanga o Te Kakano from Level 3 to Level 2 for our bi-lingual classes. Initial information shows 85% support for a move to level 2. We need to analyse the information and have contacted the Ministry of Education about what step we need to take moving forward to assist us with our decision making.
- We have received some funding from Barnardos for the Ama mentoring programme we are running this term. Seven students regularly took part in this programme and the impact on them and their behaviours has generally been very positive with a noticeable change being seen in their behaviours and the choices they are making. We have identified a group of students who we believe would benefit from taking part in this programme next term and will finalise this then contact parents before the programme begins in Term 3.
- Community of Learning – Principals continue to meet regularly as we move forward with establishing how we can work together across our schools. 3 of the 5 across school teacher positions have been filled. The remaining 2 positions will be advertised again this year. The within school teacher process is likely to begin this year. This process is run by individual schools for their own appointment. A job description has been developed for this position. The within schools teachers will work closely with the across school teachers as streams of work begin to be developed within schools and across the CoL.
- Consultation for the sexuality education programme took place on Monday 25th June for parents interested in finding out more about this programme that will be run in Term 3 for our Year 5/6 students. This consultation and programme are supported by Family Planning.
- Polyfest was a huge success again this year with 39 primary/intermediate schools and 7 secondary schools taking part. This was a wonderful celebration of culture with over 3000 students from early childhood to secondary school taking part. I have had some initial discussions with the organiser about establishing a trust for the Polyfest that will be in place for next years event. Work will begin on the vision and deed in the coming months.
- Towards the end of the term students from Kapiti College and representatives from Enviroschools visited and presented us with a Taonga. Enviroschools was gifted this Māui Dolphin artwork from Tariana Turia. Tariana was one of 55 politicians presented with one of these prints in 2012 by Greenpeace, who had commissioned Wellington artist Sheyne Tuffery to create the art. This was part of a campaign to encourage politicians to make urgent policy for improved protection of our endangered Māui Dolphins (only 55 remaining at the time), by banning net fishing throughout their habitat to a 100 metre depth as advised by international and national experts.
- Kāpiti College has been selected as the initial kaitiaki of this taonga, in recognition of their ongoing local beach clean up's, student advocacy for local water issues and regular awareness campaigns in their wider community regarding topical environmental issues, including various endangered habitats & species.
- The regional Enviroschools team agreed that the story of this artwork is worth sharing around the region in an ongoing way, so it will be passed on annually to another Enviroschool within this region, in recognition of their kaitiakitanga/guardianship.
- Koraunui have been selected by Enviroschools to be the next kaitiaki.



Dave Lamont
Principal

Governance reports

Education } *Services.*
Dedicated to your school

*Your financial records
are available online 24/7 at
www.educationservices.co.nz*

Koraunui School

30 June 2018

Education } *Services.*
Dedicated to your school

This is a governance report only and should not take the place of the full monthly Financial Management report which is more comprehensive.

Whangarei • Auckland • Hamilton • Rotorua • New Plymouth • Wanganui • Lower Hutt

Prepared By
Education Services Ltd

Disclaimer of Liability

Education Services Ltd has compiled the monthly financial statements set out in this management report from records, information and instructions furnished by the above named client. As our service arrangement does not include an audit function, we do not accept responsibility for the accuracy or completeness of the material supplied from which these statements have been compiled.

These financial statements have been prepared at the request of, and for the purposes of, our client only. Neither we, nor any of our employees, accept any responsibility on any ground whatsoever to any other person, should the records, information, or instructions furnished to us be incorrect or otherwise deficient in any way.

Education Services Ltd

Whangarei
28 Reyburn House Lane
PO Box 1793

P 09 4382337
F 09 4382338
E whangarei@educationservices.co.nz

Auckland
515A Mount Wellington Highway
PO Box 105165

P 09 5851671
F 09 5851672
E auckland@educationservices.co.nz

Hamilton
21 Empire Street
Private Bag 3023

P 07 8472672
F 07 8472482
E hamilton@educationservices.co.nz

Rotorua
1277 Haupapa Street
PO Box 2182

P 07 3494106
F 07 3494128
E rotorua@educationservices.co.nz

New Plymouth
6 Bayly Road
PO Box 46

P 06 7575489
F 06 7588385
E newplymouth@educationservices.co.nz

Wanganui
11 Park Place
PO Box 4003

P 06 3490903
F 06 3450713
E wanganui@educationservices.co.nz

Lower Hutt
497 Hutt Road
PO Box 39151

P 04 5895533
F 04 5895580
E lowerhutt@educationservices.co.nz

Management Report 30 June 2018

Commentary

Income

You have received 2 out of 4 Operation Grant deposits so far this year.
Your next Operating Grant instalment is due in July.
As at 30 June 2018 we note Grant Income is 50% of what was budgeted for.
Your Local Funds and Interest are 70% of what was budgeted for.
Your Trading and Other Accounts have contributed a surplus of \$48,038 for the year to date.

Expenditure

As at 30 June 2018 you have spent 45% of what you had budgeted for the year.
This compares with 50% of the calendar year gone.

Financial Position

Actual Available Funds as at 31 December 2017 were \$187,700
Budgeted Available Funds at 31 December 2018 are \$193,700

Actual Available Funds as at 30 June 2018 are \$266,488
Budgeted Available Funds as at 30 June 2018 are \$208,471

**Note: Available Funds are calculated as Working Capital less Term Cyclical Maintenance*

Banking Staffing

Banking Staffing as at SUE Report Number 0619 is over used by 9.4 (\$25,850).
Schools manage their staffing entitlement to best meet the teaching and learning needs of their school. Over usage of staffing entitlement must be budgeted for and under usage used before the gazetted date in pay period 26 to meet the teaching and learning needs of your school.

Disclaimer

This commentary is to be read in conjunction with, not instead of, your full management report.

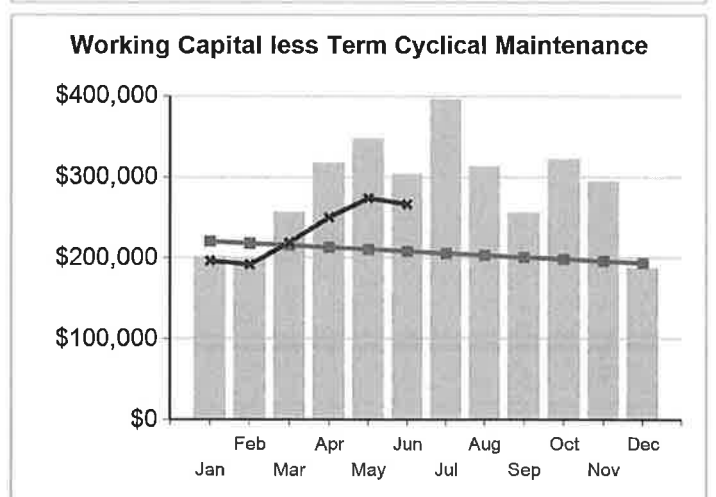
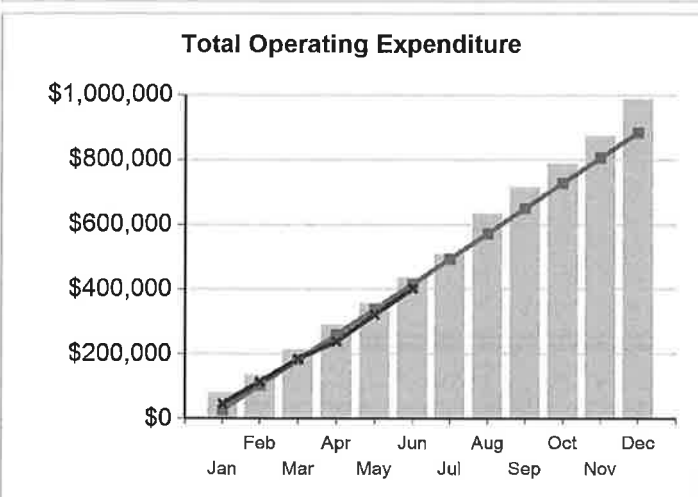
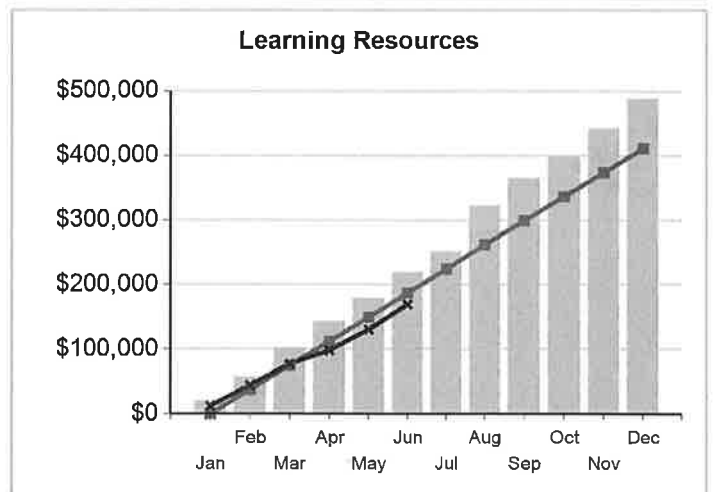
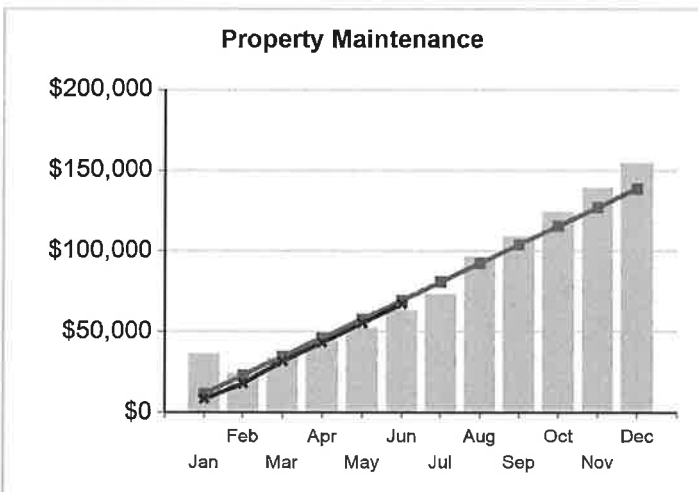
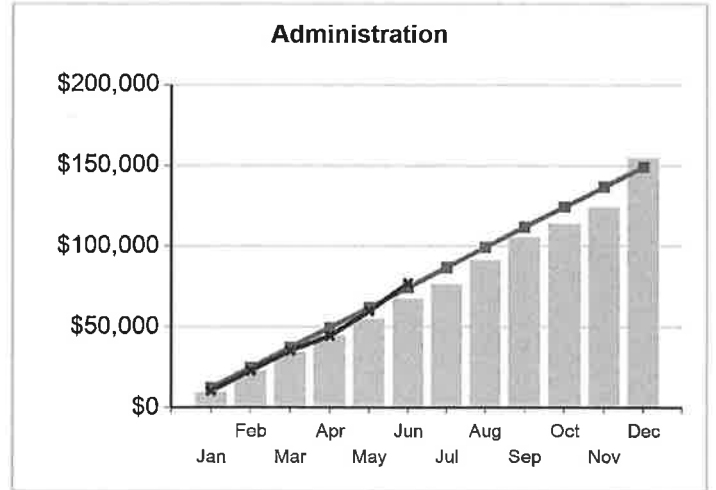
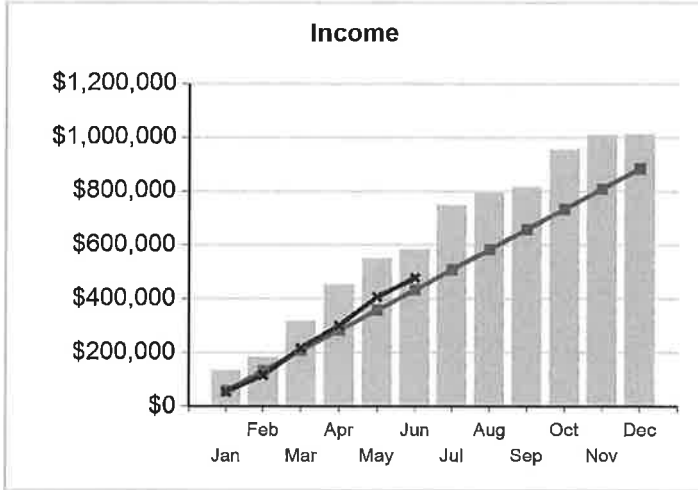
Items of Significance 30 June 2018

Commentary

| Description | Code | YTD | Budget | Variance | % | Note |
|---------------------------|------|--------|--------|----------|----|--------------|
| Income | | | | | | |
| Special Grants | 0157 | 0 | 9,900 | 9,900 | 0 | Not Received |
| Other MOE Grants | 0165 | 3,930 | 20,400 | 16,470 | 19 | |
| Other Income | 0295 | 52 | 17,000 | 16,948 | 0 | |
| Expenditure | | | | | | |
| Board Elections | 1140 | 1,618 | 0 | (1,618) | 0 | Not Budgeted |
| Expenses | 3610 | 6,006 | 0 | (6,006) | 0 | Not Budgeted |
| Grants Expenditure | 4908 | 1,522 | 0 | (1,522) | 0 | Not Budgeted |
| Expenses | 8420 | 13,710 | 0 | (13,710) | 0 | Not Budgeted |
| Financial Position | | | | | | |
| None. | | | | | | |

Graphical Analysis 30 June 2018

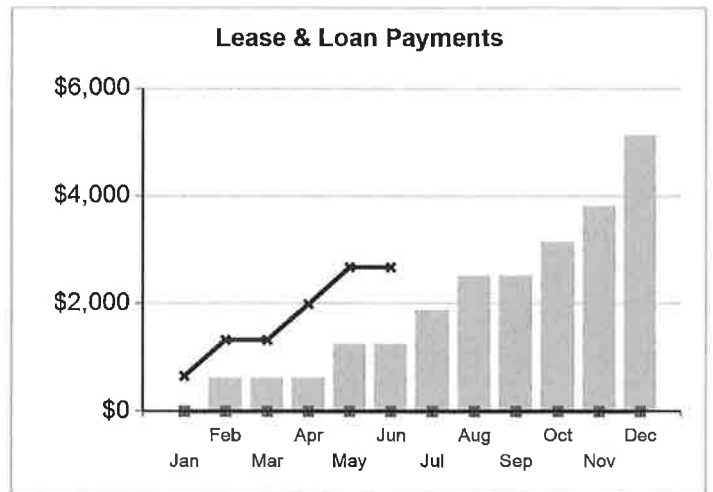
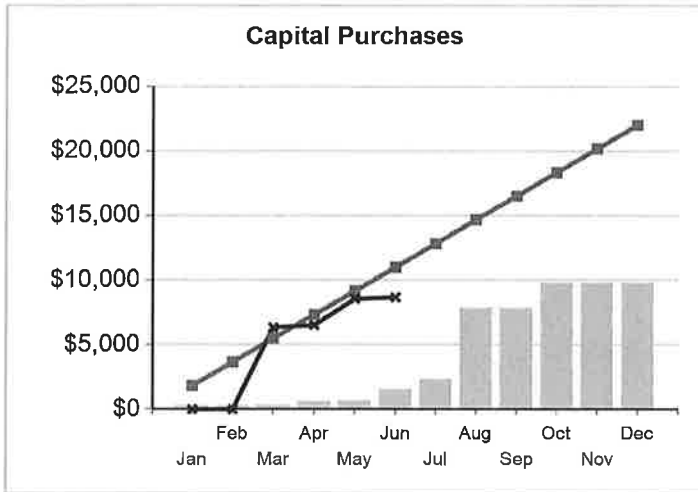
Overview



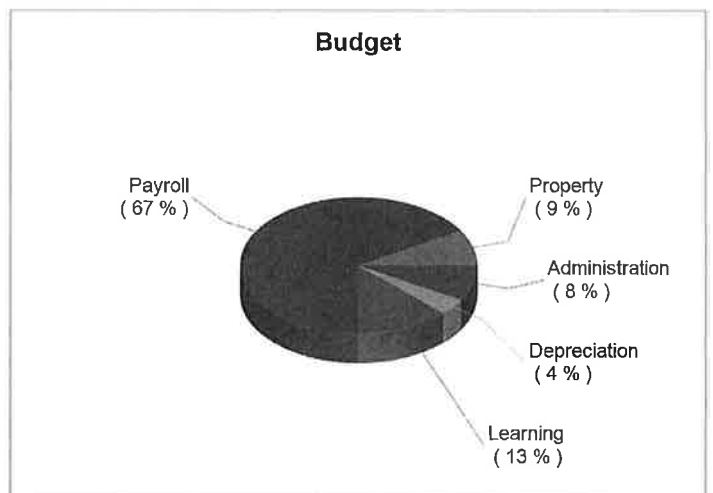
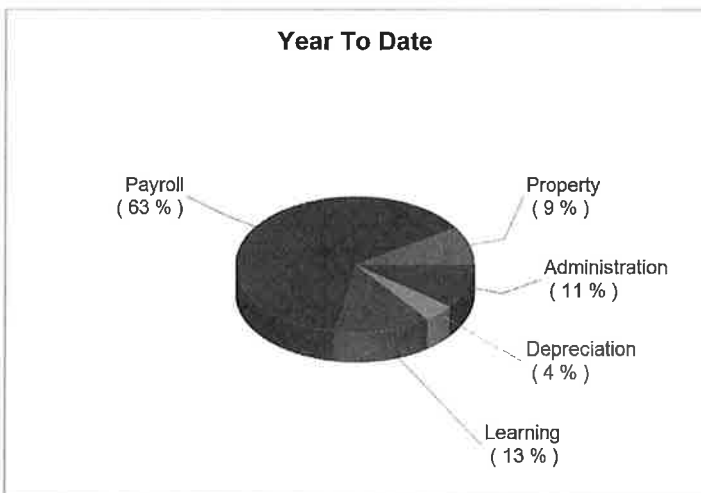
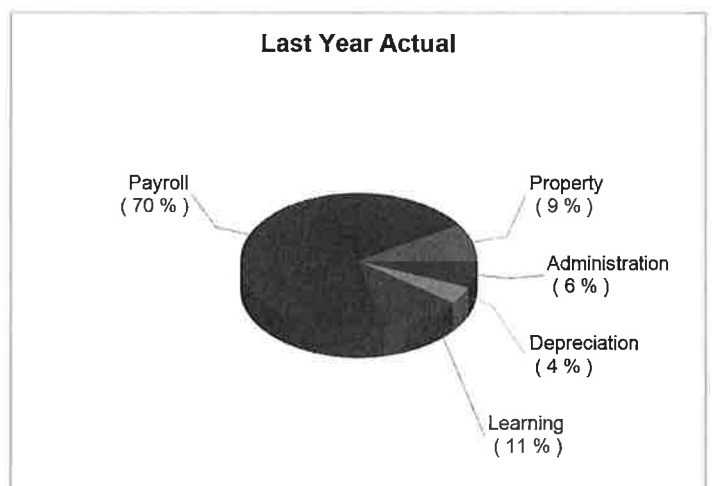
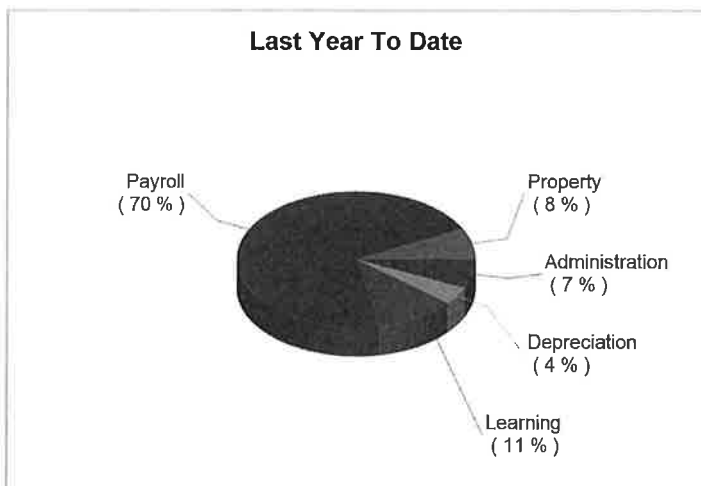
■ 2018 Budget ✕ 2018 Actual ■ 2017 Actual

Graphical Analysis 30 June 2018

Overview



■ 2018 Budget ✕ 2018 Actual █ 2017 Actual



* Payroll includes only those costs coded to the 1400, 2500 or 3400 code ranges.

Income Statement 30 June 2018

Summary

| 2017 | | Description | Code | 2018 | | | | |
|-----------------------------|------------------|--------------------------------|------|-----------------|------------------|------------------|--------------------|------------|
| YTD | Year | | | Month | YTD | Budget | Variance | % |
| Income | | | | | | | | |
| 326,072 | 671,940 | Government Grants | | 40,451 | 335,336 | 676,825 | (341,489) | 50 |
| 2,348 | 4,662 | Investment Income | | 1,587 | 7,191 | 7,000 | 191 | 103 |
| 135,254 | 136,452 | Fundraising | | 384 | 12,050 | 5,000 | 7,050 | 241 |
| 8,002 | 18,457 | Activities | | 436 | 606 | 18,000 | (17,394) | 3 |
| 17,699 | 8,411 | Extra-Curricular Activities | | (524) | (766) | 0 | (766) | 0 |
| 1,338 | (4,545) | Camps And Trips | | 761 | 1,837 | 0 | 1,836 | 0 |
| 5,463 | 6,240 | Stationery Surplus / (Deficit) | | (26) | 3,402 | 1,500 | 1,902 | 227 |
| \$496,175 | \$841,616 | Total Income | | \$43,067 | \$359,656 | \$708,325 | (\$348,669) | 51% |
| Administration | | | | | | | | |
| 1,514 | 4,002 | Communication Expenses | | 447 | 2,115 | 4,250 | 2,135 | 50 |
| 3,140 | 9,663 | Board Of Trustee Expenses | | 953 | 5,853 | 9,400 | 3,548 | 62 |
| 430 | 430 | Audit Costs | | 5,350 | 5,350 | 5,350 | 0 | 100 |
| 4,777 | 9,153 | Consumables | | 623 | 3,434 | 8,450 | 5,016 | 41 |
| 42,508 | 101,500 | Staff Expenses | | 8,807 | 42,785 | 87,761 | 44,977 | 49 |
| 12,837 | 25,840 | General | | 1,266 | 15,836 | 29,146 | 13,309 | 54 |
| 2,400 | 4,000 | Operating Leases | | 0 | 2,000 | 4,800 | 2,800 | 42 |
| \$67,606 | \$154,589 | | | \$17,446 | \$77,373 | \$149,157 | \$71,785 | 52% |
| Property Maintenance | | | | | | | | |
| 3,540 | 8,113 | Cleaning & Sanitation | | 506 | 3,765 | 7,700 | 3,935 | 49 |
| 9,044 | 20,717 | Energy | | 2,821 | 9,833 | 20,100 | 10,266 | 49 |
| 867 | 2,409 | Rates | | 0 | 1,563 | 3,000 | 1,437 | 52 |
| 1,279 | 12,746 | Grounds | | 11 | 937 | 5,500 | 4,563 | 17 |
| 7,306 | 17,619 | Repairs & Maintenance | | 241 | 6,298 | 12,500 | 6,201 | 50 |
| 35,504 | 80,385 | Staff Wages | | 6,802 | 36,823 | 76,907 | 40,084 | 48 |
| 5,560 | 12,592 | Cyclcal Maintenance | | 1,446 | 8,000 | 13,000 | 5,000 | 62 |
| \$63,038 | \$154,581 | | | \$11,827 | \$67,219 | \$138,707 | \$71,436 | 48% |
| Depreciation | | | | | | | | |
| 15,443 | 32,919 | Depreciation | 2910 | 2,539 | 13,896 | 28,000 | 14,104 | 50 |
| \$15,443 | \$32,919 | | | \$2,539 | \$13,896 | \$28,000 | \$14,104 | 50% |

Koraunui School



Income Statement 30 June 2018

Summary

| 2017 | | Description | Code | 2018 | | | | |
|----------------------------|-------------------|---------------------------------------|------|-------------------|-------------------|-------------------|------------------|-------------|
| YTD | Year | | | Month | YTD | Budget | Variance | % |
| Learning Resources | | | | | | | | |
| 6,521 | 11,800 | Professional Development | | 617 | 6,199 | 22,250 | 16,050 | 28 |
| 2,274 | 2,283 | Library | | 0 | 1,829 | 1,900 | 71 | 96 |
| 8,477 | 18,532 | Teaching Resources | | 752 | 8,646 | 26,108 | 17,462 | 33 |
| 179,223 | 395,697 | Personnel | | 29,504 | 126,402 | 319,303 | 192,901 | 40 |
| 16,269 | 34,131 | Information And Communication Technol | | 2,767 | 16,035 | 34,700 | 18,665 | 46 |
| 0 | 1,261 | Prime Minister's Award | | 3,931 | 6,006 | 0 | (6,006) | 0 |
| 3,253 | 4,778 | Operating Leases | | 0 | 1,621 | 6,900 | 5,278 | 23 |
| 3,000 | 18,822 | Extra Curricular Activities | | 1,387 | 2,620 | 0 | (2,620) | 0 |
| \$219,017 | \$487,304 | | | \$38,958 | \$169,357 | \$411,161 | \$241,801 | 41% |
| Other Accounts | | | | | | | | |
| (15,462) | (13,787) | Kcc Before/After/Holiday | | (6,787) | (1,559) | (15,700) | (14,141) | 10 |
| 0 | 0 | Polyfest | | (11,055) | (43,077) | (3,000) | 40,077 | 1436 |
| (\$15,462) | (\$13,787) | | | (\$17,842) | (\$44,636) | (\$18,700) | \$25,956 | 239% |
| \$349,702 | \$815,607 | Total Expenditure | | \$52,926 | \$283,209 | \$708,325 | \$425,116 | 40% |
| \$146,473 | \$26,009 | Net Surplus / (Deficit) | | (\$9,859) | \$76,447 | \$0 | \$76,447 | |
| Other Incoming Cash | | | | | | | | |
| 8,967 | 8,967 | MOE Capital Contribution | 9501 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | Carried Forward | 9503 | 0 | (200) | 0 | (200) | 0 |
| \$8,967 | \$8,967 | | | \$0 | (\$200) | \$0 | (\$200) | 0% |
| Other Outgoing Cash | | | | | | | | |
| 1,538 | 9,797 | Capital Items - Cash Additions | | 125 | 8,682 | 22,000 | 13,318 | 39% |
| 1,246 | 5,130 | Lease/Loan Payments | | 0 | 2,673 | 0 | (2,673) | 0% |
| 22,917 | 22,917 | Cyclical Maintenance | | 0 | 0 | 0 | 0 | 0% |
| \$25,701 | \$37,844 | | | \$125 | \$11,355 | \$22,000 | \$10,645 | |

Koraunui School



Balance Sheet 30 June 2018

Summary

| 2017 | | Description | Code | 2018 |
|----------------------------|------------------|--|------|------------------|
| June | December | | | June |
| Current Assets | | | | |
| 436,558 | 74,371 | ASB 12-3478-0015483-00 | 9000 | 81,468 |
| 0 | 0 | ASB Term Deposit - 0075 Maturity: 30/06/18 Term: 30 at 2.20% | 9003 | 120,217 |
| 0 | 250,000 | ASB Term Deposit - 0072 | 9004 | 0 |
| 0 | 0 | ASB TDP-0074 Maturity: 30/06/18 Term: 86 at 3.00% | 9006 | 181,272 |
| 650 | 650 | Petty Cash | 9029 | 650 |
| 0 | 4,145 | Accounts Receivable | 9115 | 0 |
| 263 | 2,725 | Prepayments | 9117 | 328 |
| 0 | 557 | Stock on Hand | 9127 | 0 |
| (15,272) | (21,478) | MOE Funded Projects | | 5,400 |
| \$422,199 | \$310,970 | | | \$389,335 |
| Current Liabilities | | | | |
| 11,722 | 11,722 | Leave Accrual | 9314 | 11,722 |
| 0 | 33 | Revenue Rec In Adv | 9321 | 0 |
| 0 | 0 | Luana Koha | 9323 | 130 |
| 708 | 12,000 | Cyclcal Maintenance Provsion | 9329 | 12,000 |
| 2,544 | 5,460 | TRL Leases | 9345 | 5,460 |
| 0 | 14,776 | Accounts Payable | | 0 |
| 14,469 | 1,371 | Goods and Servlces Tax | | 3,512 |
| 15,513 | 2,494 | Hippy | | 2,494 |
| 7,458 | 14,314 | Funds Held In Advance | | 18,429 |
| \$52,414 | \$62,170 | | | \$53,747 |
| Working Capital | | | | |
| \$369,785 | \$248,800 | | | \$335,588 |

Koraunui School

Balance Sheet 30 June 2018

Summary

| 2017 | | Description | Code | 2018 |
|--------------------------------|------------------|--|------|------------------|
| June | December | | | June |
| Non-Current Assets | | | | |
| 105,526 | 104,753 | Fixed Assets | | 99,539 |
| \$105,526 | \$104,753 | | | \$99,539 |
| Non-Current Liabilities | | | | |
| 65,360 | 61,100 | Cyclical Maintenance Provision | 9429 | 69,100 |
| 3,757 | 6,722 | TRL Leases | 9445 | 4,049 |
| \$69,117 | \$67,822 | | | \$73,149 |
| Net Assets | | | | |
| \$406,194 | \$285,731 | | | \$361,978 |
| Public Equity | | | | |
| 250,754 | 250,755 | Public Equity At The Start Of The Year | 9500 | 285,731 |
| 8,967 | 8,967 | Moe Capital Contribution | 9501 | 0 |
| 0 | 0 | Carried Forward | 9503 | (200) |
| 146,473 | 26,009 | Net Surplus / (Deficit) | | 76,447 |
| \$406,194 | \$285,731 | | | \$361,978 |



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF KORAUNUI SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

The Auditor-General is the auditor of Koraunui School (the School). The Auditor-General has appointed me, Silvio Bruinsma, using the staff and resources of Deloitte Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 1 to 19, that comprise the statement of financial position as at 31 December 2017, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2017; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 31 May 2018. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board of Trustees and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board of Trustees for the financial statements

The Board of Trustees is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.



In preparing the financial statements, the Board of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board of Trustees' responsibilities arise from the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Deloitte.

- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board of Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. Other Information has not been received by the auditor at the date the audit report is signed. Other information does not include the financial statements, and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

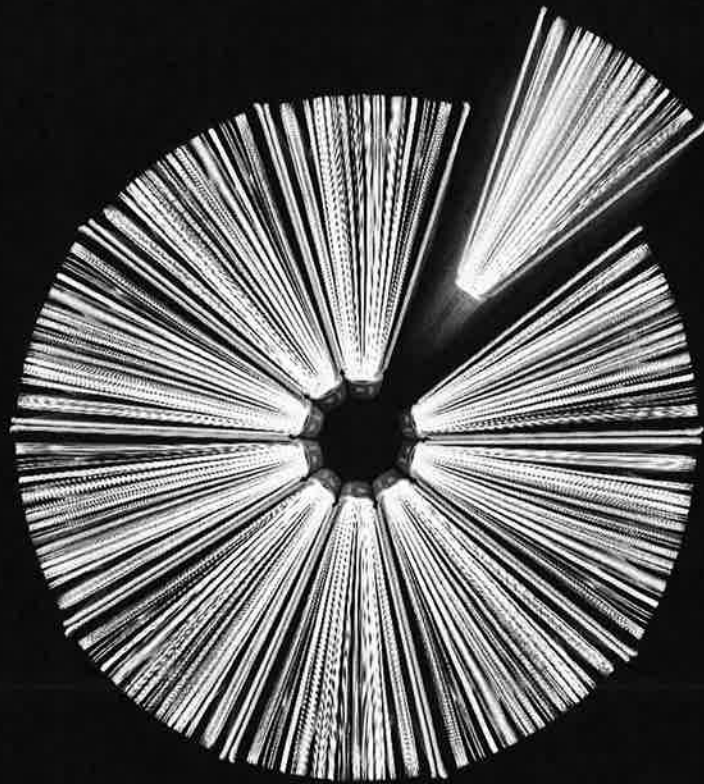
We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 (Revised): *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in the School.



Silvio Bruinsma
Deloitte Limited
On behalf of the Auditor-General
Wellington, New Zealand

Deloitte.



Koraunui School

Report to the Board of Trustees for
the year ended 31 December 2017

8 June 2018

The Board of Trustees
Koraunui School
17 Kairimu Street
Stokes Valley
Lower Hutt

Dear Trustees

In accordance with our normal practice, we include in the attached report all matters arising from our audit of the school financial statements for the year ended 31 December 2017 which we consider appropriate for the attention of the Board of Trustees ("the Board"). These matters have been discussed with management and their comments have been included, where appropriate.

We look forward to the opportunity to discuss these at a Board meeting should you wish to discuss this report. In the interim should you require clarification on any matter in this report please do not hesitate to contact us.

This correspondence is part of our ongoing discussions as auditor in accordance with our signed engagement letter and as required by the Office of the Auditor General requirements, which include New Zealand auditing standards. This report includes only those matters that have come to our attention as a result of performing our audit procedures and which we believe are appropriate to communicate to the Board. The audit of the financial statements does not relieve management or the Board of their responsibilities. The ultimate responsibility for the preparation of the financial statements rests with the Board.

We have prepared this report solely for the use of the Board and it would be inappropriate for this report to be made available to third parties and, if such a third party were to obtain a copy without our prior written consent, we would not accept responsibility for any reliance that they might place on it.

We would like to take this opportunity to extend our appreciation to management and Education Services for their assistance and cooperation during the course of our audit.

Yours faithfully

DELOITTE LIMITED



Silvio Bruinsma
Appointed Auditor



Contents

| | | |
|----|--|---|
| 1. | Status of the audit and areas of focus | 1 |
| 2. | Assessment of internal controls | 2 |
| 3. | Accounting matters Arising..... | 3 |
| 4. | Other professional communications | 4 |

1. Status of the audit and areas of focus

Our audit of the 31 December 2017 financial statements is substantially complete, subject to the completion of the following matters which are outstanding:

- appropriate procedures relating to subsequent events up to the date of our audit opinion;
- receipt of the signed management representation letter;
- adoption of the financial statements and signing of financial statements by the Board of Trustees.

We understand that these will be approved by the Board under delegation to specified Trustees.

| Areas of focus | |
|--|--|
| Matter Identified | Audit Response |
| <p>1.1 Office of the Auditor-General ("OAG") audit brief matters</p> <p>As you are aware our audit is completed under contract from the OAG and annually we are asked to specifically consider certain potential matters of interest.</p> <p>Areas of focus this year remain similar to previous years including:</p> <ul style="list-style-type: none"> • classification of leases; • additional school activities including clusters; • sensitive expenditure; • financial difficulty risk factors; and • legislative compliance. | <p>Our audit procedures considered these matters as relevant and in accordance with OAG expectations. No specific concerns or findings were noted.</p> |

2. Assessment of internal controls

Our audit requires us to obtain an undertaking of the Schools internal controls, sufficient to identify and assess the risks of material misstatement in the financial statements.

2.1 Segregation of duties

As is the case for most schools, the number of people involved in the administration and accounting functions is very limited. This brings with it an increased inherent risk that errors and omissions may occur and go undetected.

It is important that you are aware of these risks as it is your responsibility to ensure the school's internal controls operate effectively and that the resultant financial statements are accurate. You should ensure that sufficient financial oversight is exercised by the Board or a delegated nominee on a regular basis in order to reduce the likelihood of error or omission to a level that the Board is comfortable with.

2.2 Update on matters raised in the prior year

We have made enquiries and observations about the remedial action taken on last year's management letter observations and these have all been covered in other areas of this report.

3. Accounting matters arising

3.1 Approval of Principal Expenditure

Observation

During our testing of sensitive expenditure, we noted that an expense claim from Dianne Wright (acting Principal) and been signed as authorised by payment by Maree Hall (Bursar).

Implication

This increases the risk that inappropriate or inaccurate Principal's expenditure is being approved for payment.

Recommendation

Deloitte recommend that Koraunui School ensure they are following the 'one-up' expenditure approval process at all times, including ensuring all Principal's expenditure is approved by a Board member.

4. Other professional communications

The following matters relevant to our audit for the year ended 31 December 2017 are communicated in accordance with the requirements of New Zealand auditing standards.

| Matter to be communicated | Response |
|---|---|
| Written representations | A copy of the representation letter to be signed on behalf of the Board has been circulated separately. |
| Non-compliance with applicable laws and regulations | We did not become aware of any non-compliance with applicable laws and regulations that may have an impact on the determination of material amounts and disclosures in the financial statements. |
| Going concern | We have not become aware of any events or conditions that may cast significant doubt on the School's ability to continue as a going concern. |
| Fraud | No matters relating to fraud, concerning either employees or management came to our attention. |
| Accounting policies and financial reporting | There were no changes in accounting policies during the year ended. We have not become aware of any significant qualitative aspects of the entity's accounting practices, including judgements about accounting policies, accounting estimates and financial statement disclosures that need to be communicated to the Board, other than those already communicated in this report. |
| Related parties | No significant related party matters other than those reflected in the financial statements came to our attention that, in our professional judgement, needs to be communicated to the Board. |

PROPERTY and EQUIPMENT REPORT 11th July 2018



- Our project manager from Ashby's Property Management walked us through the alterations that are required for ramps into Kauri Block and the hall. The scope of this work will be finalised and put out to tender. It is likely that this work will be completed towards the end of this year.
- Ashby's Property Management discussed the projects outlined in the 5 Year Property Plan. Proposed projects are Innovative Learning Environment work for Kowhai Block (Rooms 7-11), outdoor learning space outside Kamahi Block (Rooms 12-15) and heat pump replacement (Kamahi Block). We need to decide on our priorities as the funds available are not sufficient to complete all of the proposed work.
- I have been back in contact with the Ministry of Education over the faulty asphalt in the area between the hall and Rooms 1 & 2. A site meeting for 12th July being proposed with the Ministry of Education property advisors and Naylor Love in an attempt to work towards a solution for the work that is required to relay the asphalt to the damaged area.
- The Asbestos Survey has been completed by Fibresafe NZ and a report has been provided to the school. A management plan is being developed and will be provided to the school for areas identified as containing asbestos. This will be provided to the board next term.
- Juno Civil Limited have been contracted to dismantle and remove the playground structures that have been identified for removal. This will take place in the term break. Two site meetings have taken place with the Principal and project manager for Juno's to date to go over safety management plan and discuss site access. Staff have been informed of the planned works and KCC have also been informed of the planned work. All work will be completed before Term 3 begins, weather permitting.
- Pool maintenance work will take place over the winter. Parts required to install the new filtration system have been ordered and our contractor will liaise with me and our caretaker about the timing of the work.

Actions

- Contact Security companies requesting quotes for the installation of security cameras. One received and another being followed up with. **On-going**

Report completed by Dave Lamont
July 2018

Koraunui School

Produced 2018-07-08



Board Report

For period 2018-06-08 to 2018-07-08

| | Staff | Students | Other | Total |
|--|-------|----------|-------|-------|
| Number of minor injuries/incidents requiring on site treatment only | | <u>3</u> | | |
| Number of injuries/incidents said to require further medical investigation | | | | |
| Number of serious harm injuries (reported to Work Safe) | | | | |

Comments on injuries

Completed by: Dave Lamont Position: Principal

Signed [Signature]

Date 08 / 07 / 2018