

For the Year Ended 31 December 2020

School: Onehunga High School

Date: 3/03/2021

Completed by: Elvis Pronoso & Deidre Shea

Position: Finance Manager & Principal

In order to have an efficient audit process for both you and us, we need your assistance in completing the following questionnaire. Please return this questionnaire to us for use in our planning and execution of your audit.

Section One – To be completed by the **Principal** or **Executive Officer**

Section Two – To be completed by the **Principal** and the **Board Chairperson**

Section One To be completed by the Principal or Executive Officer			Reference Internal use only
Accounting systems			
What accounting system do you use?			
XERO			
Have you changed your accounting system during the year? (i.e. new software, significant upgrades etc.)			
No			
List everyone who has access or authority to post journals to the ledger and their levels of access (i.e. full access or limited access), including external accounting service providers:			
Name	Position	Access (full or limited)	
Elvis Pronoso	Finance Manager	Full	
Vicki Baker	Finance Support Manager	Limited	
Delwyn Connell (Inspired Accountant)	Manager	Full	
Click or tap here to enter text.	Click or tap here to enter text.	Click or tap here to enter text.	
Are separate individual passwords required to access the ledger system?		Yes	
Who controls/can change these access rights:			
Delwyn of Inspired Accountants			
Please provide a report from your Accounting System, listing all authorised users and their access rights.			

How often is the accounting software backed up and who performs this function: XERO, automatically	
Are the backup tapes tested regularly and stored securely offsite?	N/A Cloud Based
Banking procedures	
Is the person who handles cash independent to the person who does the banking?	No
Is there an independent check of monies received versus monies banked?	Yes
Are monies held in a safe prior to banking?	Yes
Who has access to this safe? Vicki Baker, Elvis Pronoso	
How often are monies banked? Other - Please specify Tuesdays and Thursdays – picked up by MSL Security Express	
Income	
School Roll/Donations	
Did the school opt into the school donation scheme offered to decile 1-7 schools in 2020?	Yes
If no, what was the annual school donation per student	\$Click or tap here to enter text.
Number of local students (For College – Use March 2020 roll figures) (For Primary / Intermediate – use July 2020 roll figures)	896
Is the school roll increasing, decreasing or remaining stable?	Increasing after 2020

Locally raised funds		
<p>What processes are in place to assist in providing comfort to you all that all local funds are being collected properly (prevention and detection of fraud and error)?</p> <ul style="list-style-type: none"> ✓ Issuing receipts at the point funds are received; ✓ Using a till tape to record transactions at the point funds are received; ✓ Reconciliation of funds received against receipts or till tape at the end of the day; ✓ Reconciliations are reviewed by someone other than the preparer; <input type="checkbox"/> Class lists checked against activities incomes received; <input type="checkbox"/> Cash is recounted and then deposited; ✓ Adequate segregation of duties is maintained where possible; ✓ Margins for trading and fundraising activities are regularly reviewed; <p>Other, please explain:</p> <p>Click or tap here to enter text.</p>		
<p>Have there been any problems identified around the local funds collection process during the year?</p> <p>If so, please provide details?</p> <p>Click or tap here to enter text.</p>	No	
<p>Did your school have any foreign fee paying students enrolled during 2020?</p>	Yes	
<p>If yes, please supply the following details in relation to foreign student fees for 2020:</p>		
<p>Annual Fee for each foreign student</p>	\$13,995.00	
<p>Number of foreign fee paying students</p>	20	
<p>Was any home stay income received in relation to foreign fee paying students?</p>	Yes	
<p>Has your school signed the Code of Conduct for the Pastoral Care of International Students?</p>	Yes	
<p>What protective policy is in place to safeguard the fees paid by international students?</p> <p>Payments are noted as income in advance as appropriate and coded separately</p>		

Payments			
Is a schedule of payments reviewed by the BOT at monthly meetings?		No	
How many signatories are required to authorise:			
Cheque payments:		2	
Electronic payments:		2	
List ALL people that are able to authorise payments from your school's bank account:			
Name & position	E-payments	Cheque	Authority limit
Deidre Shea, Principal	Yes	Yes	\$ 500,000.00
Gareth Leadbeater, Associate Principal	Yes	Yes	\$ 500,000.00
Michelle Heather, Associate Principal	Yes	Yes	\$ 500,000.00
Elvis Pronoso, Finance Manager	Yes	No	\$ 500,000.00
Click or tap here to enter text.	Choose an item.	Choose an item.	\$ Click or tap here to enter text.
Are cheques ever pre-signed?			No
Any multiple cheque books used?			No
Does your school use a purchase order system?			Yes
Who approves suppliers invoices before they are entered into the accounting ledger? Heads of Departments			
What checks are in place on the banking details when payments are made electronically? Vicki reviews them upon entering payments in Xero. Elvis double-checks prior to batch processing and Deidre reviews monthly Exception Reports for bank details.			
Who has access to change supplier master file data (e.g. bank account details) in the general ledger and/or the electronic payments system? Vicki Baker and Elvis Pronoso			
Please provide a report from your bank, listing all authorised users for internet online banking.			
Who controls access to online banking and who can make changes to user and their rights? Principal			

In the event of lock-out or issues arising, how does the password get reset?		
The bank users/approvers themselves call the bank directly.		
If your school has a service provider, do they have access to make online payments from the school's internet banking account?	No	
If yes, do they have Power of Attorney:	Choose an item.	
Overseas travel		
During 2020, have any students, members of staff or members of the board travelled overseas on trips representing the school (this includes but is not limited to educational trips, professional development and marketing trips to attract foreign fee paying students)?	No	
If yes: Please provide a brief description and approximate cost of each trip (any that are considered by the auditor to be material will need to be disclosed in your financial statements).		
Were any of the trips fully funded by parents?	Choose an item.	
Was the "Funding Overseas Travel to Support the Curriculum Using Crown Funding Checklist" (appendix C of FISH) completed and approved by the board prior to each trip taking place? Please attach.	Choose an item.	
Credit cards		
Does the school have 1 or more credit cards?	Yes	
Does the school have a credit card policy?	Yes	
Does the school's credit card policy allow for cash withdrawals?	Yes	
Please explain the process for authorisation of credit card expenditure:		
Only one credit card and it is used for budgeted items. Checked and signed statements by Board Chair.		
For each credit card held, please complete the following:		
Name of Cardholder	Card limit	Person responsible for credit card authorisation
Deidre Shea	\$10,000.00	Deidre Shea
Payroll		
Have there been any changes to employee contracts during the year?	Yes	
Are up to date contracts held for each employee?	Yes	
Are there any employees who are not paid through the central payroll system?	No	

<p>If yes, how many are paid through local payroll and what are these employees paid for?</p> <p>Click or tap here to enter text.</p>	
<p>Who has the authority to approve changes in the payroll?</p> <p>Elvis Pronoso and Deidre Shea</p>	
<p>Please provide a report from Novopay, listing all authorised users and their access levels.</p>	
<p>Does an independent, authorised person perform a check of the transaction report and fortnightly SUE report? If so, who?</p> <p>Deidre Shea</p>	<p>Yes</p>
<p>How many Novopay errors occurred during 2020 which were not rectified as of the date of completing this questionnaire? (approximate number)</p> <p>Zero</p>	
<p>What is the total value of errors, including overpayments and underpayments made in 2020 which were not rectified as of the date of completing this questionnaire? (approximate figures)</p>	
<p>a) Overpayments</p>	<p>\$Click or tap here to enter text.</p>
<p>b) Underpayments</p>	<p>\$Click or tap here to enter text.</p>
<p>c) Other</p>	<p>\$Click or tap here to enter text.</p>
<p>Does the school have a system in place to track errors related to Novopay?</p>	<p>Yes</p>
<p>Please describe system:</p> <p>SUE Reports checked</p>	
<p>Were there any payroll errors during the year that were not related to errors in the Novopay System?</p>	<p>No</p>
<p>If so, please provide details:</p>	
<p>Principal's remuneration</p>	
<p>Has the school principal received any additional remuneration or "benefits" (e.g. more than incidental use of school's vehicle, gym membership, etc.) over and above what he/she is entitled to in the collective employment contract?</p>	<p>Yes</p>
<p>If yes, has concurrence been obtained from the MOE during 2020?</p>	<p>Yes</p>
<p>Please provide details of the additional remuneration and a copy of the concurrence if obtained.</p>	

Click or tap here to enter text.	
Fixed assets	
Does the board have a tender process for significant capital projects?	Choose an item.
If yes, please provide brief details of that policy: Click or tap here to enter text.	
Has the board or senior management performed an impairment review or stocktake of the fixed assets?	No
Has your school identified any leaky building issues that relate to School owned property? If so, has an assessment been made by an expert of the cost to remedy and have you considered impairment of the asset? Click or tap here to enter text.	No
Have there been any assets donated during the year?	No
If yes, please provide approximate value of these assets where possible: \$ Click or tap here to enter text.	
Has the School undertaken any significant building projects which are fully funded by the School? Click or tap here to enter text.	No
If yes, please attach a copy of the construction contract showing the total contract value.	
Has the School undertaken any significant jointly funded property projects with the MOE? Click or tap here to enter text.	No
If yes, has the school's contribution been appropriately recognised in the fixed assets?	Choose an item.
If yes, please attach a copy of the school contribution form showing the total contract value and the board's contribution for jointly funded property projects.	

Leases	
Does your school have TELA leases?	Yes
Please provide copies of any new leases.	
Did your school enter in to any other leasing arrangements during the year?	Yes
If yes, please provide copies of the lease documents.	
Cyclical maintenance	
In what year was your school's ten year property plan last updated by an MOE property advisor or other independent expert? 2018	
Name of independent qualified person/company who updated the plan: Greenstone Group and MoE	
Were there any significant changes to your school's ten year property plan during 2020?	No
Please attached a copy to this questionnaire.	
Does the school have any leaky building issues? If yes, please provide details including if you have had confirmation of the work to be undertaken to remedy the issues which means no cyclical maintenance is accrued in relation to that specific property. Click or tap here to enter text.	No
Were any significant maintenance projects undertaken during the year?	Yes
If yes, please list below: Performed as part of capital works (MOE funded): Pangarau classrooms Other cyclical maintenance (e.g. painting): Marae carving restoration and painting, interior painting of ABC block, painting of Pangarau	
2019 Financial statements	
Are the 2019 financial statements uploaded on school's website?	Yes
When was it uploaded?	5/03/2021

Section Two To be completed by the Principal and the Board Chairperson		Reference Internal use only
Governance		
Does your school prepare monthly management accounts?	Yes	
If yes, who are these prepared by and when are they completed? Inspired Accountants end of each month		
Are these management accounts reviewed by the board?	Yes	
How does the board exercise oversight of management processes? Monthly Finance meetings and monthly board meetings to which the Finance Committee reports		
Are there any concerns relating to internal controls, processes or systems in place at the school? If yes, please provide details. Click or tap here to enter text.	No	
Are there concerns relating to the quality of information received by the Board? Click or tap here to enter text.	No	
Controlled entities		
Does your school own or is your school associated with any entities where the school could be considered to have control of the entity (i.e. majority voting interest)? If yes, please provide details. Click or tap here to enter text.	No	
Policies		
Does your school have documented policies around payments in relation to?		
Travel	Yes	
Credit Cards	Yes	
Gift and Entertainment	Yes	
Sensitive Expenditure	Yes	

Insurance		
Does your board have public liability and professional liability insurance?	Yes	
If yes, with whom? Apex Insurance		
Have there been major changes to your insurance cover during 2020?	No	
If yes, please supply copies of your updated insurance policies.		
Protected Disclosure Policy – has this been amended during 2020?	No	
Legislative compliance		
Describe the procedures in place to ensure the board complies with its statutory/legislative obligations: The board acts in accordance with the NZSTA handbook.		
Who ensures that these obligations are met? Board of Trustees		
Are board members aware of section 103A of the Education Act which prohibits related party transaction in excess of \$25,000?	Yes	
Are board members aware that cash may only be invested with a registered bank or in an approved public security?	Yes	
Are board members aware that the annual repayments of principal and interest on all borrowings (including overdrafts and finance leases) may not exceed 10% off the annual operations grant for the year exclusive of GST?	Yes	
Has your school exceeded the borrowings limit in the 2020 year?	No	
Has the board been directly represented by any solicitors during the financial year?	No	
If yes, please provide details of the nature of work undertaken below: Click or tap here to enter text.		
Have there been any breaches of legislation during the year? If yes, please provide details below Click or tap here to enter text.	No	
In which year was the last ERO review? 2018		

Fraud considerations	
Does your school have a theft and Fraud Prevention Policy?	Yes
Has this been communicated to all staff?	Yes
Has this policy been amended during 2020? (If yes please attach a copy to this questionnaire)	No
Have there been any instances of fraud or suspected fraud that have come to the attention of the board or management during the year? If so, please provide details. Click or tap here to enter text.	No
Are there any areas which the school has identified as having a higher risk of fraud? If so, please provide details. Click or tap here to enter text.	No
What controls has the school board implemented to address or mitigate the risks identified above? Separation of duties as much as practicable	
Please confirm you are satisfied that the school has satisfactory controls over local funds and expenditure of the school. Please advise any areas of concern or issues that may have arisen? Click or tap here to enter text.	Yes
Related parties	
Did the school employ anyone during the year that was related to a member of the Board, the principal or any other full time staff member? If yes, who and what was their position? Ron Mes, husband of Chair, is employed permanently as a Teacher Aide	Yes
Did the school purchase supplies or services from any individual or company who is related to the Board or principal? "Related" includes any companies of which a Board member is a shareholder / director of. If yes, who and nature of transaction? Click or tap here to enter text.	No
Were any of the related party transactions noted above not performed at arm's length? If yes, please provide details of the market value and the amount paid or received by the school. Click or tap here to enter text.	No

Key management personnel

Key management personnel are defined as all members of the governing body and other persons having the authority and responsibility for planning, directing and controlling the activities of an entity.

This will include the senior management team of a school, which may include Deputy Principals and Heads of Department.

Please list all members of the senior management team that are considered to be included within the definition of key management personnel:

- Deidre Shea
- Murray Saunders
- Gareth Leadbeater
- Ceri Cheshire
- Michelle Heather
- Talia McNaughton

Was any additional payment made to employees who were terminated or resigned/retired during the period? Please provide details.

No

Other

Are there any other concerns or issues about any aspect of the school's finances, systems or governance?

No

We certify the information provided in section two of this questionnaire is correct to the best of our knowledge and belief:

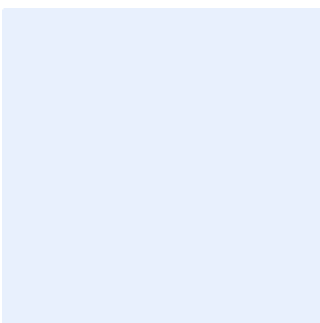
Principal: Deidre Shea

Date: 5/03/2021

Phone: 0272462452

E-mail: dshea@ohs.school.nz

Signature:



Click or tap here to enter text.

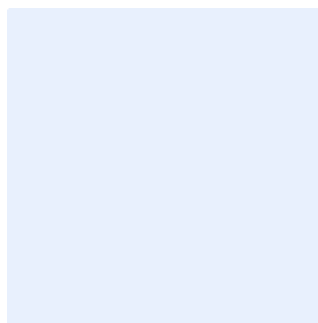
Chairperson: Fran Mes

Date: 5/03/2021

Phone: 021777874

E-mail: franceskmes@gmail.com

Signature:



Click or tap here to enter text.

If unable to insert digital signature above please print and sign manually or ensure both the Principal and the Chairperson are copied into the email when this is returned to RSM.

We may need to contact the board chairperson to discuss answers from the questionnaire or matters identified during our audit. Please provide your Chairperson's current contact details with their preferred time for telephone contact.

Should you at any stage have concern about any aspect of your school's finances, we would be pleased to hear from you, either during the year or part of our audit process.

Thank you for taking the time to complete this questionnaire. If you have any queries please contact Audit Partner, Brendon Foy on (09) 367 1657.

Please return completed questionnaire to audit@rsmnz.co.nz.

Please ensure the following documents are attached if not previously provided through your service provider before returning to RSM:

Accounting system user access list	Attached
Bank user access list	Attached
Novopay access list	Attached
School funded construction contracts	Choose an item.
School contribution for jointly funded construction	Choose an item.
New lease agreements	Choose an item.
10 year property plan	Choose an item.
Updated insurance policies	Attached
Theft & fraud prevention policy	Choose an item.