


**SCHOOL AUDIT QUESTIONNAIRE  
 YEAR ENDED 31 DECEMBER 2017**
**SCHOOL NAME:** \_\_\_\_\_

**Instructions:**

Some schools, particularly small schools, will have the same person responsible for many areas addressed in the questionnaire. Please answer all questions with a 'Yes', 'No' or 'Not Applicable'.

	Y/N N/A	Name & Title Other Comments
<b>1. Financial Policies</b>  i) Has the School formalised their financial policies in writing?  ii) Does the school have a sensitive expenditure policy? (Please provide a copy)		
<b>2. General</b>  a) Fixed Asset Register i) Has the school reviewed the Fixed Asset Register during the financial period?  ii) Do you advise your accountant of any obsolete or non-working fixed assets.  b) Insurance iii) Has the adequacy of insurance cover been formally considered during the year and with whom?  iv) Is the school involved in the MoE risk management scheme?		
<b>3. Related Party Transactions (If not disclosed during your school visit)</b>  i) Does the school employ or contract for services anyone who is related (family member or close family member) to the principal and/or a Board of Trustee Member? If Yes:		
<b>Name of Person</b> _____  <b>Nature of the relationship</b> _____  <b>Position of Person</b> _____  <b>Amount Paid</b> _____		<b>Person 1</b> _____  <b>Nature of the relationship</b> _____  <b>Position of Person</b> _____  <b>Amount Paid</b> _____

	Y/N N/A	Name & Title Other Comments
<p>ii) Were there any transactions (apart from wages) between the school and related parties during the year?</p> <p>Was a conflict of interest declared, and was this minuted?</p> <p>iii) Please disclose the date of the meeting.</p> <p>iv) Did the person leave the meeting while the issue was discussed?</p> <p>v) Have you disclosed these details to the preparer for your financial statements?</p> <p>vi) If applicable - Does the Principal occupy the school house? If not who does?</p> <p>vii) Does the school have an interest register? Where all conflict of interest and related party transactions are disclosed. (Please provide a copy)</p> <p>If so, has it been updated during the year?</p> <p><b>4. Protection Disclosure Policy</b></p> <p>Protection Disclosures Act 2000 Section 11 requires that Boards have adequate internal control procedures regarding serious wrong doings. Does the school have a policy and formal procedure relating to issues raised and is this regularly reviewed?</p> <p><b>5. Laws and Regulations</b></p> <p>There are at least 40 Acts and regulations which affect schools. Is the Board of Trustees aware of and comply with such legislative requirements?</p> <p>We can forward a list of relevant legislation if required.</p> <p><b>6. Wages &amp; Settlement Payments</b></p> <p>i) Does the school pay any wages out of the school's cheque book?</p>		<p><b>Person 2</b> _____</p> <p>Nature of the relationship _____</p> <p>Position of Person _____</p> <p>Amount Paid _____</p> <p><b>Person 3</b> _____</p> <p>Nature of the relationship _____</p> <p>Position of Person _____</p> <p>Amount Paid _____</p>

	Y/N N/A	Name & Title Other Comments
<p>ii) Has the school paid any personal grievance (PG's) settlement payments during the year? (If Yes, please provide us with a copy of the settlement agreement)</p> <p>iii) Were any staff members/ Board members remunerated over and above the amount specified in their employment contract including payments made to them in relation to their resignation, retirement or termination?</p> <p>If so state the name(s) of the Staff/ Board member(s)</p> <p>iv) Has the school provided any loans to staff during the period?</p> <p>v) Has the school paid any staff member in advance during the period?</p> <p>vi) Has any staff member received a lump sum payout via the payroll system including sickness payout?</p> <p>vii) At this point in time are there unresolved Novapay issues?</p> <p>viii) Please provide a staff listing for 2017 showing all staff (including relievers) employed by the school during the year</p>		
<p><b>7. IRD or Tax Disputes</b></p> <p>i) Has the School had an IRD GST or PAYE tax audit? (If yes please forward us a copy)</p> <p>ii) Does the school have any current tax disputes with the IRD?</p>		
<p><b>8. Capital Commitments</b></p> <p>Has the School entered into capital commitments prior to the 31 December 2017? (Such as lease of photocopiers, equipment or motor vehicles or capital works or Operating leases)?</p>		
<p><b>9. Contingent Liabilities</b></p> <p>Does the School have any outstanding or unresolved claims arising prior to 31 December 2017? (Such as personal grievances claim, lawsuit, claim against the Board of trustees etc).</p>		
<p><b>10. Fraud</b></p> <p>i) Has the School got a formal fraud policy as suggested in the Financial Information for Schools Handbook (Published by the Ministry of Education? (Please provide a copy)</p> <p>ii) Has the fraud policy been recently reviewed and updated? (Please provide a copy)</p> <p>iii) Is the principal or any Board member aware of any suspected or actual fraud or illegal activities which have taken place during the year which should be brought to our attention?</p>		

	Y/N N/A	Name & Title Other Comments																																							
iv) Does the Board have a process for identifying and responding to the risks of fraud?  v) Is there a process for the principal or staff to report to the Board regarding any suspected or actual fraud?																																									
<b>11. Events After Balance Date</b>  i) Is the Board anticipating any significant events after balance date? Eg: Sale and purchase of Property Plant and equipment, Loss of income streams (Other Ministry of education income/ significant decrease in operations grant), change in principal or key staff, approval of new deferred works etc.																																									
<b>12 Minutes</b>  i) Have minutes been provided to our office?  Please provide all minutes of the Board of trustees from January 2017 to December 2017  Provide a listing of all minute dates held during the year including any special meetings  Please provide January and February 2018 when available.																																									
<table border="1"> <thead> <tr> <th>Month</th> <th>Yes / No</th> <th>Date of Meeting</th> </tr> </thead> <tbody> <tr><td>January</td><td></td><td></td></tr> <tr><td>February</td><td></td><td></td></tr> <tr><td>March</td><td></td><td></td></tr> <tr><td>April</td><td></td><td></td></tr> <tr><td>May</td><td></td><td></td></tr> <tr><td>June</td><td></td><td></td></tr> <tr><td>July</td><td></td><td></td></tr> <tr><td>August</td><td></td><td></td></tr> <tr><td>September</td><td></td><td></td></tr> <tr><td>October</td><td></td><td></td></tr> <tr><td>November</td><td></td><td></td></tr> <tr><td>December</td><td></td><td></td></tr> </tbody> </table>	Month	Yes / No	Date of Meeting	January			February			March			April			May			June			July			August			September			October			November			December				
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<b>Please include all In-committee minutes – we are required by the office of the Auditor general to review all minutes including in-committee minutes. Alternatively we can arrange to either review them at the school or be emailed directly to the partner of the firm. If they are so sensitive in nature please contact the partner of the firm to discuss.</b>																																									
<b>13. Solicitor</b>  i) Does the school have a Solicitor (including STA Legal Advisor) that they use? Please provide their details  ii) Have you received any legal advice during the 12 months ending 31 December 2017?																																									
<b>14. Bank &amp; Investments</b>  Has the school changed bank accounts during the year (if yes please provide the name of the account and number?)																																									

	Y/N N/A	Name & Title Other Comments
<p><b>15. i) Budgeting</b></p> <p>Has the school approved a budget for the forthcoming financial year? (2018) If yes, please provide us with a copy?</p> <p>ii) What is the projected school roll for 2018?</p>		
<p><b>16. Cyclical Maintenance</b></p> <p>Has your cyclical maintenance plan been updated during the year? Is it current?</p>		
<p><b>17. Deadline</b></p> <p>The statutory deadline for completion of the school audit is the 31 May 2018. Does the school have a deadline for completion of the audit? (Please ensure that you inform the preparer of your financial statements as we will need a minimum of 4 weeks from the time the accountant has completed the financial statements and provided these to use for audit).</p>		
<p><b>AUDIT CHECKLIST</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Audit Questionnaire</li> <li><input type="checkbox"/> Sensitive expenditure Policy</li> <li><input type="checkbox"/> Fraud policy</li> <li><input type="checkbox"/> Interest Register</li> <li><input type="checkbox"/> Settlement Agreement (if applicable)</li> <li><input type="checkbox"/> 2017 Staff Listing including relievers</li> <li><input type="checkbox"/> IRD audit report/ Tax dispute (if applicable)</li> <li><input type="checkbox"/> Lease documentation (Photocopiers, capital works, operating leases (Tela Laptop leases)</li> <li><input type="checkbox"/> BOT Minutes (if not sent to our office)</li> <li><input type="checkbox"/> 2018 Budget</li> <li><input type="checkbox"/> Analysis of variance</li> <li><input type="checkbox"/> BOT Schedule</li> </ul>		

## Board of Trustees Members' Details

Specific requirements under Section 103A of the Education Act 1989 for the Board members are:

- **Contracting**

Board members shall not be concerned or interested in contracts where the payments exceed \$25,000 in a financial year unless they have the prior approval of the Secretary of Education.

- **Discussion and Voting**

Any Board member who has a pecuniary interest in any matter shall be excluded from any meeting of the Board while it discusses or considers anything in relation to, or decides, the matter.

BOT ROLE	BOT MEMBER NAME	OCCUPATION	COMPANY NAME/ WORKPLACE
Chairperson (Mr/Mrs/Miss/Ms)			
Treasurer			
Secretary			
Principal			
Staff Representative			
Student Representative			
Others			

**Please type up a BOT schedule which will be disclosed in the school's financial statements (see attached Petone West sample model).**

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(i) Were any of the Board members listed above **not** paid for attending the meetings? (Yes/No)

(ii) If yes, please provide names of Board members concerned.

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(iii) Has the above been minuted and/or authority to forego their meeting fees been obtained in writing from members concerned? (Yes/No)

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(iv) What are the monthly meeting fees for:

Chairperson    \$ \_\_\_\_\_                      Others    \$ \_\_\_\_\_                      per meeting

How Many paid meetings were held during the year? \_\_\_\_\_

This statement below should include all those trustees that were members of the Board during the year, not just those remaining at the end of the year.

Schools are required to report the names of all elected, appointed and co-opted trustees, and the date on which those trustees will finish their term on the Board. The example above also includes information about each trustee's occupation and position on the Board. This additional information is optional.



**18. Supplementary Statements/Information**

- 1. List of staff (including position) who held Key Management Personnel (KMP) positions during 2017 (e.g. Principal, Deputy Principal, Assistant Principal, Head of Department/Team Leaders).
- 2. 2017 Board of Trustees Full Time Equivalent (FTE) calculation (please contact the office if you require further information)
- 3. **Please forward any reports which you wish to attach to the “Annual Report”.**
  - a) A schedule listing all trustees who acted during the year including dates showing when appointed or resigned for any trustees who only acted for a part year. (Compulsory) – See template above
  - b) Statement of Analysis of Variance (Compulsory)
  - c) Statement of Resources (Voluntary)
  - d) Does the school intend to attach the Chairperson's and/or Principal's Reports to their annual Report? (Voluntary) (Yes/No)

**If so, we need to have these reports so that we can review them in conjunction with our other audit work.**

**19. Contact Person**

The designated contact person with whom we will liaise during the audit to resolve matters discovered during the audit will be:

**Name:** .....

**Address** .....

**Phone:** ..... **Mobile:** .....

**Fax:** ..... **Email:** .....

**School holidays Contact**

This is designed so that we can continue to complete the audit during the periods when the school is closed and we can complete your audit in a timely manner.

**Name:** .....

**Address** .....

**Phone:** ..... **Mobile:** .....

**Fax:** ..... **Email:** .....

**For and on behalf of the Board of Trustees**

**Trustee** ..... **Date** .....

**Please return to Silks Audit Chartered Accountants**  
PO Box 7144  
Wanganui 4541  
Fax (06)345 2212  
Email [striplow@silks.co.nz](mailto:striplow@silks.co.nz)