



31 May 2023

Presiding Member
Ohakune School
Arawa Street
Ohakune 4625.

Dear Sir/Madam

As with previous years' audits we require a "**Letter of Representation**" from each School Board. We have enclosed a copy which should be photocopied onto the School's letterhead, signed by the Presiding Member and Principal and returned to **us** with the signed Statement of Responsibility.

This **must be received** by us before we can issue the audit report.

If you have any queries concerning the content, nature or necessity for this letter, please do not hesitate to contact us.

Yours faithfully
SILKS AUDIT

A handwritten signature in blue ink that reads 'Talia Anderson-Town'. The signature is written in a cursive style.

Talia Anderson-Town
Fellow Chartered Accountant
Certificate of Public Practice

Encl

Silks Audit
Chartered Accountants Limited
Agent for the Office of the Controller and Auditor-General
P O Box 7144
Wanganui

Tena koe

This representation letter is given in connection with your audit, conducted on behalf of the Auditor-General, of the financial statements of Ohakune School for the year ended 31 December 2022.

This representation letter is furnished to you in connection with your responsibility to express an opinion as to whether the financial statements comply with generally accepted accounting practice in New Zealand and fairly reflect the financial position as at 31 December 2022 and of the results of its operations for the year then ended in accordance with the and Education and Training Act 2020.

We understand that your examination was conducted in accordance with the Auditing Standards issued by the Auditor-General, which incorporate the International Standards on Auditing prescribed by The New Zealand Auditing and Assurance Standards Board. We also understand that your examination was (to the extent that you deemed appropriate) for the purposes of expressing an opinion on the financial statements, and that such an examination would not necessarily disclose any or all irregularities should any exist.

We confirm, to the best of our knowledge and belief, the following representations:

We have fulfilled our responsibilities for preparing and presenting the financial statements as required by section Education and Training Act 2020 and:

- the resources, activities, under our control have been operating effectively and efficiently;
 - we have complied with our statutory obligations including laws, regulations and contractual requirements;
 - we have carried out our decisions and actions with due regard to minimising waste;
 - we have met Parliament's and the public's expectations of appropriate standards of behaviour in the public sector (that is we have carried out our decisions and actions with due regard to probity); and
 - any decisions or actions have been taken with due regard to financial prudence.
2. The financial statements are free of material misstatements or omissions.
 3. The Board Members' financial statements have been prepared within the scope of generally accepted accounting practice being the Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.
 4. The Board Members has applied the defined accounting policies set out in the annual statements consistently throughout the period and any significant change in policy has been disclosed in the financial statements.
 5. No transactions and balances (including income and expenditure arising from locally raised funds) have been offset, except where a right of set-off is permitted by generally accepted accounting practice in New Zealand.
 6. The records maintained by the School during the year were:
 - adequate for the preparation of the School's financial statements; and
 - in accordance with the requirements of the Inland Revenue Department.
 7. We have made available to you all the accounting records, including supporting documentation, and there have been no material transactions which have not been recorded in the accounting records.
 8. All minutes of meetings of the Board Members and its sub-committees held to date have been made available to you for inspection, including summaries of recent meetings for which minutes have not yet been prepared or approved.
 9. We have informed you of the existence of all agreements relating to other controlled entities or activities, joint ventures, trust funds or other contractual agreements.
 10. We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.
 11. The information contained in the School's financial statements is consistent with the information contained

elsewhere in the annual report.

12. The Board Members accepts that it is responsible for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting. The Board also acknowledges its responsibility for the design and implementation of internal control to prevent and detect fraud. The Board has maintained effective internal control systems during the financial year and the systems have operated to generate accurate and reliable financial information and safeguard assets. The governing body is not aware or have no knowledge of fraud or suspecting fraud affecting the organisation involving, management, employees who have significant roles in internal control; or others where the fraud could have a material effect on the financial statements; and have disclosed to us any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others.
13. There have been no changes to, or introduction of new, information systems during the year that could adversely impact the completeness and accuracy of the School's information systems and underlying data.
14. The Board Members accepts that it is responsible for ensuring that all applicable legislative, regulatory and contractual requirements which impact on the activities and functions of the School have been complied with. To the best of its knowledge the Board Members has complied with all legislative, regulatory and contractual requirements during the year. Specific statutory requirements the Board Members have complied with to the best of its knowledge are:
 - Clause 29, Schedule 6 of Education and Training Act 2020, which places restrictions on the ability of Boards to borrow money;
 - Clause 34, Schedule 6 of the Education and Training Act 2020, which places restrictions on the ability of Boards to acquire or lease land and premises;
 - Clause 28 of Schedule 6 of the Education and Training Act 2020, which places restrictions on the ability of Boards to invest money; and
 - Section 103A of the Education and Training Act 2020 (contracts between Boards and their members).
 - Clause 40 8(8) of Schedule 6 of the Education and Training Act 2020 (a Board Member who has a pecuniary interest in any matter, or any interest that may reasonably be regarded as likely to influence a Board Member in carrying out his or her duties and responsibilities, shall be excluded from any meeting of the Board); and
 - Clause 40 9 (9) of the Education and Training Act 2020 (a Board Member who is a member of the board staff shall be excluded from any meeting of the Board while it discusses etc any matter relating to the Board Members employment by the board).
15. The Board Members' actions during the financial year were according to and within its powers. In addition, we have disclosed to you all known actual or potential instances of non-compliance with any legislative, regulatory or contractual requirements which we have considered for inclusion in the financial statements as a liability, contingency or commitment.
16. No charges are pending against the Board Members for alleged violation of any laws or regulations, which, if decided adversely, would have a material effect on the financial statements for the period and to the best of our knowledge and belief, there have been no such violations.
17. Expenditure relating to restricted reserves, trusts and monies held on behalf of third parties has been paid in accordance with the purposes of the restricted reserve, trust deed or any other agreement or understanding, and has been appropriately authorised.
18. We have provided full and complete information regarding the identification of related parties. The identity of related parties, related party transactions, and related amounts receivable or payable (including fees, commissions, purchases and sales, loans, transfers, leasing arrangements and guarantees) has been properly recorded and disclosed in the financial statements.
19. No loan has been made to any member of the Board Members or staff member of the School. Nor have any guarantees been entered into or securities provided in connection with a loan made to a member of the Board Members or staff member during the year that have not been disclosed in the financial statements. No member of staff has been paid for hours that they have not worked.
20. Except as disclosed in the financial statements, the operations for the year ended 31 December 2022 have not been significantly affected by transactions of a type not usually undertaken by the Board Members

21. All revenue earned prior to 31 December 2022 has been taken into account and, except as disclosed in the financial statements, the results for the year were not materially affected by:
 - transactions of a sort not usually undertaken by the School;
 - circumstances of an exceptional or non-recurrent nature;
 - charges or credits relating to prior years;
 - any change in the basis of accounting or application of accounting policies;
 - losses arising from sale and purchase commitments; or
 - transactions or agreements with related parties (such as members of the Board Members or management which were not in the ordinary course of business).
22. We have disclosed to you:
 - The results of any assessment made by the Board that the financial statements of the School may be materially misstated as a result of fraud;
 - Any fraud or suspected fraud affecting the School involving members of the Board, management, employees of the Board or any of its subsidiaries, or any other parties; and
 - Any allegations of fraud, or suspected fraud, affecting the Schools financial statements communicated by employees, former employees, or others.
23. Unless otherwise stated in the Notes to the Accounts, or in the Statement of Resources, the Board Members has satisfactory title to all assets reflected in the financial statements.
24. All current assets are expected to realise, in the ordinary course of business, at least the value at which they are recorded in the financial statements and within twelve months. Adequate provision has been made for all uncollectable or doubtful amounts owing to the School.
25. The carrying amount of non-current assets measured at historical cost has been reviewed to determine whether it is in excess of the assets' recoverable amount. Where an asset's estimated recoverable amount is lower than its carrying amount, it has been written down to that lower value.
26. Non-current assets of the School that are measured on a valuation basis are recorded at valuations that are not materially different from their fair value.
27. Assurance is given that management procedures ensure adequate control over the purchasing, retention and disposal of assets held by the Board Members.
28. All property, plant and equipment is included in the financial statements. Capital expenditure charged during the year is stated at cost and represents actual additions to property, plant and equipment. Property, plant and equipment disposed of or abandoned has been removed from the financial statements. No property, plant and equipment additions or improvements of a material amount were charged to expenses. The Board has satisfactory title to all assets and there are no liens or encumbrances on the assets, except for those that are disclosed in the notes to the financial statements.
29. The rate of depreciation applied to each asset is sufficient to amortise the cost or valuation of that asset over its estimated remaining useful life.
30. Adequate insurance has been effected in respect of all assets and insurable risks generally, and all policies are still current.
31. All vested assets and/or donations have been accounted for in the financial statements.
32. All funds received for specific purposes have been used for the purposes that they had been granted for. Any unused portions at year end which are returnable to the Ministry of Education have been recorded as liabilities.
33. The Board has provided sufficient information for the calculation of the provision for cyclical maintenance to comply with the requirements set out by Statute.
34. There are no material commitments, contingent liabilities or contingent assets other than those disclosed in the financial statements.
35. We have disclosed all obligations in respect of options (put and call), guarantees, on-selling and buy back arrangements, and all other arrangements (contingent or otherwise) relating to the acquisition or disposal of assets, including investments.

36. We confirm that, to the best of our knowledge and belief, the School has adequate resources to continue operations at its current level for the foreseeable future. For this reason, the Board Members continues to adopt the going concern basis of accounting in preparing the financial statements for the year ended 31 December 2022. We have reached this conclusion after making enquiries and having regard to circumstances that we consider likely to affect the School during the period of one year from the date of signing the financial statements, and to circumstances that we know will occur after that date which could affect the validity of the going concern basis of accounting.
37. No events have occurred and no facts have been discovered since 31 December 2022 that would make the financial statements materially inaccurate or misleading or which, though properly excluded from the financial statements, should be disclosed through some other medium.
38. Any Statement of Service Performance or Variance attached to the financial statements fairly reflects the degree of success of the Board Members in meeting its objectives in so far as objectives have been formally established for the year ending 31 December 2022.
39. The Board accepts that it is responsible to prepare and annually review property plans covering a 10 year period. The 10 year property plan has been approved and adopted by the Board Members for the year ended 31 December 2022.
40. The Board Members believe the going concern assumption is appropriate in the preparation of the financial statements and that the going concern assumption is appropriate for the next 12 months.
41. We are not aware of any events subsequent to year end which require adjustment of, or disclosure in, the financial statements or notes thereto.
42. We believe the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to this representation letter.
43. Due to the new payroll system, EdPay, which has resulted in many errors. To the best of our knowledge, all material matters are properly reflected in the financial statements.
44. Publication of the financial statements and related audit report on a website

We confirm that we are responsible for the electronic presentation of the audited financial statements, and:

- that the electronic version of the audited financial statements and the related audit report presented on the website are the same as the final signed version of the audited financial statements and audit report.
 - that the audited and unaudited information on the website has been clearly differentiated and we understand the risk of potential misrepresentation without appropriate controls.
 - that we have assessed the security controls over audited financial information and the related audit report and are satisfied that procedures are adequate to ensure the integrity of the information provided.
 - that the full financial statements have been provided on the website.
45. We confirm that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:
 - we have provided you with:
 - all information, such as records and documentation, and other matters that are relevant to preparing and presenting the financial statements [including because the School is an integrated school, the allocation of voluntary and mandatory contributions, donations, and fund raising income between the School and the School's proprietor] ; and
 - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence;

- we have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;

These representations are made to supplement information obtained by you from the records of the School and to confirm information given to you orally.

Yours faithfully
for and on behalf of the Board Members



Principal



Presiding Member

31 May 2023

Date