



Te Kura O Boulcott Boulcott School

Stand tall, fly high, together.

Kia tū kaha, kia maia, kia rere ki te ao.

Michael Rania
Appointed Auditor / Partner
Moore Markhams Wellington Audit
PO Box 24324
Manners Street
WELLINGTON 6142

Dear Mr Rania

AUDIT LETTER OF REPRESENTATION: YEAR ENDED 31 DECEMBER 2021

This representation letter is provided in connection with your audit, carried out on behalf of the Auditor-General, of the financial statements of Boulcott School (from now on "the School") for the year ended 31 December 2021 for the purpose of expressing an independent opinion about whether the financial statements:

- present fairly, in all material respects:
- the financial position as at 31 December 2021; and
- the 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

We understand that your audit was carried out in accordance with the Auditing Standards issued by the Auditor-General, which incorporate the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

General responsibilities

To the best of our knowledge and belief:

- the resources and 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.

We also acknowledge that we have responsibility for designing, implementing, and maintaining internal control (to the extent that is reasonably practical given the size of the School) to prevent and detect fraud or error, and which enables the preparation of the financial statements that are free from material misstatement whether due to fraud or error (*a requirement of paragraph NZ40.1(a) in ISA (NZ) 240*).

Responsibilities for the financial statements

We confirm that all transactions have been recorded in the accounting records and are reflected in the financial statements, and 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 fulfilled our responsibilities for preparing and presenting the financial statements as required by section 87 of the Education Act 1989 and, in particular, that the financial statements present fairly, in all material respects, the financial position as at 31 December 2021; and the financial performance and cash flows for the year then ended; and comply with generally accepted accounting practice in New Zealand in accordance with the Public Sector - Public Benefit Entity Standards Reduced Disclosure Regime.
- we believe the methods, significant assumptions, and data used in making and supporting the accounting estimates and the related disclosures in the financial statements are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework;
- we have appropriately accounted for and disclosed the related party relationships and transactions in the financial statements;
- we have adjusted or disclosed all events subsequent to the date of the financial statements that require adjustment or disclosure; and
- 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;
- we have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements. Where applicable, such litigation and claims have been accounted for and disclosed in accordance with the Public Sector - Public Benefit Entity Standards Reduced Disclosure Regime.

Responsibilities to provide information

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; 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;
- we have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
 - management;
 - employees who have significant roles in internal control; or
 - others where the fraud could have a material effect on the financial statements;
- we have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others;
- we have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements;
- we have disclosed the identity of the related parties, all of their relationships, and all of their transactions of which we are aware; and
- we have provided you with all the other documents ("other information") which will accompany the financial statements which are consistent with one another, and the other information does not contain any material misstatements.

Cyclical maintenance

We have reviewed the Cyclical Maintenance Provision and consider it to be appropriate.

- we confirm the following dates of work 'last done' and 'year due' in respect of cyclical maintenance projects:

<i>Project</i>	<i>Last Done</i>	<i>Year Due</i>
Exterior painting : Block I (Rm 14 - 15)	2020	2029
Exterior painting : Block A - West / SW	2011	2022
Exterior painting : Block G (Rms 11-13)	2019	2028
Exterior painting : Roof	1999	2022

Interior : Hall & Administration	1997	2022
Interior : Polyurethane - Hall floor	2012	2022
Exterior painting : Block A - North Elevation	2009	2022
Interior : Corridors & Toilets	2016	2022
Exterior painting : Block A - East / SE	2014	2022
Exterior painting : Block B (Dental Clinic)	2014	2022
Exterior painting : Ancillary Bldg C (Shed)	1999	2022
Exterior painting : Block H (Room 9)	2018	2028
Exterior painting : Boiler Room	2018	2028

Controlled entities

We confirm that Boulcott School Home and School Committee and Boulcott School Whanau Group are not a controlled entity of the school for the purposes of financial reporting.

Funds held for capital works projects

We confirm that the capital works project/s "reroof and refurbish Block A, G & H Classrooms" (with unspent funds of \$98,053) are still to be completed as at balance date.

Going concern

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 continues to adopt the going concern basis of accounting in preparing the financial statements for the year ended 31 December 2021. 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 27 May 2022, and to circumstances that we know will occur after that date which could affect the validity of the going concern basis of accounting.

We consider that the financial statements adequately disclose the circumstances, and any uncertainties, that we can reasonably be expected to be aware of concerning the adoption of the going concern basis of accounting by the School.

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.

The representations in this letter are made at your request, and to supplement information obtained by you from the records of the School and to confirm information given to you orally.

Conclusion

To the best of our knowledge and belief:

- The financial statements present fairly the financial position of the School as at 31 December 2021 and its financial performance and cash flows for the year then ended in accordance with Public Sector - Public Benefit Entity Standards Reduced Disclosure Regime
- The information and opinions set out above and given to you in connection with your examination of the financial statements of the School are true and fair.
- We know of no undisclosed matters affecting or likely to affect the financial statements of the School which you ought to be aware of before signing your report.

These representations are made at your request, and to supplement information obtained by you from the records of the School and to confirm information given to you during the course of the audit.

Signed on behalf of the School:



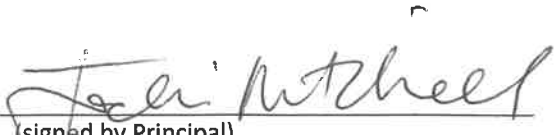
(signed by Presiding Member)

Margaret Bargh

(Name)

27/05/22.

(Date)



(signed by Principal)

Jodi Mitchell

(Name) Acting Principal

27/05/22

(Date)