

# Report to Governance

Ngunguru School

For the Year ended 31 December 2024

29 May  
2025



29 May 2025

Presiding Member  
School Board Members  
Ngunguru School

Tēnā koe,

## Report to Governance – Management Letter

In accordance with our engagement letter, we confirm we have completed our audit of Ngunguru School (“the School”) for the year ended 31 December 2024.

This report sets out certain matters which came to our attention during the course of the audit as well as other required communications. These items may include matters of subjectivity and accounting issues.

We have prepared this report solely for the use of the Board Members and Management of the School. This report forms part of a continuing dialogue between us and therefore, it is not intended to include every matter that came to our attention. For this reason, we believe that it would be inappropriate for this report to be made available to third parties. If such a third party were to obtain a copy without our prior written consent, we would not accept any responsibility for any reliance that they may place on it.

We congratulate the Board on its efforts to maintain effective internal controls in the School. We take this opportunity to thank the board members and staff for the co-operation afforded to us during the course of the audit.

If we can be of further assistance, please advise.

Ngā mihi nui,  
**Silks Audit Chartered Accountants**

*David Fraser*

**Appointed Auditor / Audit Partner**

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Encl: Board Report



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# Executive summary

This report details the processes, findings and recommendations from our audit of Ngunguru School (the “School”) in accordance with the Auditor General’s Auditing Standards which incorporate International Standards on Auditing (NZ), and the terms of our engagement as set out in our audit engagement letter. In accordance with our normal practice we enclose our comments on certain areas of the internal control and accounting practices which came to our attention during our recent audit. We also offer recommendations for possible courses of action.

We have prepared this report solely for the use of the School. It forms part of the continuing dialogue between the School and ourselves and contains constructive suggestions to improve some practices which we identified in the course of our normal audit procedures. We would like to emphasise that our audit work involves the review of only those systems and controls in your School upon which we rely for audit purposes. Our examination may not have identified and should not be relied upon to identify all control weaknesses that exist, and this report should not be relied on to include all such matters as we will expect management to apply continuous improvements in these areas and Governance members to continually monitor the level of controls and procedures in place at the School.

Overall, we are satisfied that the School has presented its results for the year ended 31 December 2024 to a good level of compliance with applicable financial reporting standards. Adjustments made during the audit are noted in Appendix 1.

We would like to thank Governance, management, and staff for their co-operation extended to us, during the course of the audit. We have received full co-operation.



## Overall result

Our audit work is complete. We have issued an unmodified audit report on the financial statements of the School for the year ended 31 December 2024. The audit report contains no matters or items that the Board needs to consider further.

## Accounting policies

Auditing standards require us to discuss with you the qualitative aspects of the School's accounting practice and financial reporting. We reviewed the financial statements of the School against the Financial Reporting Standards and templates applicable to the School - Tier 2: Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime and noted no material departures from the requirements.

These findings and recommendations should be discussed and agreed with the Schools management and those charged with governance. Provided below is a summary of key findings:

### New Recommendations

Item #	Findings and recommendations	RATING
1	Credit Card transactions not approved by a higher-level authority.	Necessary
2	No authorization of payments noted on the invoices related to the expenses of the school.	Urgent
3	No independent review of the payroll reports.	Urgent
4	No higher-level approval noted on expenses related to principal's PDL and wellbeing	Urgent
5	Cyclical maintenance provision has not been updated by an expert after 2018.	Urgent
6	Inadequate insurance over the property, plant and equipment.	Necessary



The following framework for ratings has been developed to facilitate discussion with the School's management in order to prioritise issues according to their relative significance.

Rating	Definition
<b>Urgent</b>	Issue represents a control weakness, which could have or is having major adverse effect on the ability to achieve process objectives. This needs to be addressed immediately.
<b>Necessary</b>	Issue represents a control weakness, which could have or is having significant adverse effect on the ability to achieve process objectives. Address at the earliest reasonable opportunity, generally within 6 months.
<b>Beneficial</b>	Issue represents a minor control weakness, with minimal but reportable impact on the ability to achieve process objectives. Address generally within six to 12 months.

### Summary of previous recommendations

Rating	Priority			Total
	Urgent	Necessary	Beneficial	
Open	-	-	-	-
Implemented or Closed	-	-	-	-
Total	-	-	-	-



## Audit scope and objectives

Silks Audit Chartered Accountants Limited has been engaged to carry out the audit of Ngunguru.

Auditor responsibilities include a requirement to express an opinion on the School's financial statements arising from our audit conducted in accordance with the Auditor-General's Auditing Standards which incorporate International Standards on Auditing (NZ).

Our audit objectives are to:  
report on whether the financial statements give a true and fair view, and  
report to Management about control environment issues that should be addressed by the School.

A strong control environment would feature adequate segregation of duties over important financial processes, and independent reviews as compensating controls should it not always be practicable for the duties to be separated.

We have documented, tested and assessed the controls supporting the School's key transaction streams, and there are some significant weaknesses to report. Control weaknesses identified during the audit have been included in the Summary Findings section of this report.

## Confirmation of audit independence

In conducting our audit, we are required to comply with the independence requirements of the Code of Ethics issued by the Professional Standards Board of Chartered Accountants Australia and New Zealand and the External Reporting Board.

Our own internal policies and procedures are put in place to identify any threats to our independence, and to appropriately deal with and, if relevant, mitigate those risks.

For the comfort of the Board, we note that the following processes assist in maintaining our independence:  
No other work is permitted to be undertaken by Silks Audit Chartered Accountants.

We have not provided any non-audit services to the School. We confirm the independence of the Silks Audit engagement team.



## Areas of audit focus

Outlined below are the key risks we have considered for your School. We have identified the potential impact of these risks to your financial statements, and we have tailored our audit approach accordingly.

Risk	Audit Response	Audit findings
<b>Revenue</b> Completeness of revenue, particularly from locally raised funds, is a significant risk.	We have: <ul style="list-style-type: none"> <li>Updated our understanding of the processes relevant to the recognition of revenue. Designed our audit procedures to respond to the risk of a material misstatement in Revenue with a particular focus on ensuring that all revenue was properly captured in the reporting period.</li> </ul>	Our testing around revenue has not identified any issues that management should be aware of.
Risk	Audit Response	Audit findings
<b>Payroll</b> The nature of the Edpay payroll system raises an inherent risk of a material misstatement through internal and/or external processing.	We have: <ul style="list-style-type: none"> <li>Assessed the results carried out by Ernst &amp; Young over the central processing of Edpay.</li> <li>Cleared any unusual transactions identified by this testing at the individual school level.</li> <li>Performed analytical review procedures and employee existence testing at the individual school level.</li> </ul>	Our testing around payroll has not identified any issues that management should be aware of.



Risk	Audit Response	Audit findings
<b>Segregation of Duties</b> The ability of a key person to override or manipulate receipt or recording of school funds through the exercise of control and opportunity.  It is important that no single person has control over, or access to, all aspects of recording and control of school funds.  Not only does this provide opportunity for abuse of the school funds, but also puts a great responsibility and burden of trust on the person who has this control.	The separation of key accounting responsibilities is a critical internal control in any system to prevent misappropriation of funds, error or unrecorded transactions.  We assessed the extent of the segregation of duties in the financial reporting process and our substantive audit approach was designed to respond to the control findings	All schools will have segregation of duties risk but with careful monitoring and oversight by management and the Board this risk can be mitigated.
<b>Management Override of Controls</b> The ability of management to override controls over the financial reporting process creates a fraud risk.	<ul style="list-style-type: none"> <li>• Our risk assessment process concluded that the risk of fraud from management override of controls was through processing manual journals.</li> <li>• Our procedures included a risk-based approach to testing manual journals that included assessment of unusual journals.</li> <li>• We assessed the extent of the segregation of duties in the financial reporting process and our substantive audit approach was designed to respond to the control findings.</li> </ul>	Our testing around manual journals has not identified any issues that management should be aware of.



## General Comment

Section 136 and 146 of the Education and Training Act 2020 requires School Board to publish or make available to the public their Annual Report on the internet which is normally on the School's website.

The annual report contains the:

1. Audited Financial statements (required)
  - Statement of responsibility signed and dated
  - Statement of comprehensive revenue and expense
  - Statement of changes in net assets/equity
  - Statement of financial position
  - Statement of cash flows
  - Notes to the financial statements
  - Independent auditor's report signed and dated.
2. Presiding member/principal's report (optional)
3. List of all school board members (optional)
4. Statement of variance: progress against targets (required)
5. Evaluation of the school's students' progress and achievement (required)
6. How we have given effect to Te Tiriti o Waitangi (required)
7. Statement of compliance with employment policy (required)
8. Report on other special and contestable funding (required)
9. Kiwisport funding (required)

Making your Annual Report accessible to the school community is important for transparency and accountability. The expectation is that your Annual Report is published as soon as possible after your audit is completed and after you have submitted your Annual Report to the Ministry of Education.

Further guidance can be obtained here:

<https://www.education.govt.nz/education-professionals/schools-year-0-13/administration-and-management/school-annual-reports>

## Payroll General Comment

We consider the main risk to the accuracy of payroll expenditure is transactions being incorrectly processed, either due to fraud or error. The EdPay system relies on schools checking the accuracy of the payroll transactions processed by the school, as this information is not checked centrally.

To ensure the accuracy of payroll payments, our expectation is that schools have the following key controls:

- effective access controls to EdPay, limiting access to "authorised users";
- all transactions processed including changes to payroll and Masterfile data – such as bank account changes, new starters, or payments to non-salaried staff (such as relievers) - have appropriate supporting documentation and are appropriately authorised;
- checking of the fortnightly draft payroll (SUE) report and EdPay transaction history reports (activity history, timesheet history, and leave history) for accuracy; and



- review of the final fortnightly payroll (SUE) report by someone independent of staff who has access to EdPay - we would expect this review to include consideration of whether all those paid in the period were employed by the school, whether the amounts paid are as expected, and where amounts have changed since the previous period, whether those changes are expected and have been authorised.

To ensure controls are effective the school also needs to ensure that:

- it has segregation of duties between the processing and approval of transactions;
- access to EdPay is controlled, i.e. passwords are kept secure;
- payroll transactions are approved in line with delegations; and
- approvals are appropriately documented.

The guidance and resources for schools on payroll controls are available on the [training page](#) of the EdPay website. They consist of:

- A checklist of best practice payroll controls - [School internal processes and controls – payroll](#).
- A video - [How to use EdPay transaction histories \(for checking and approving transactions\)](#).
- A printable 'how to' guide showing the transaction checking process - [Checking transactions using the activity history and timesheet and leave histories](#).

### ***Refresh of EdPay's guidance on controls***

The current guidance to schools on controls ([School internal processes and controls – payroll – page 3](#)) notes that the online activity history for Masterfile changes, such as bank account and other changes to personal details within EdPay, is still in development. However, we understand from the Ministry that the activity history report now provides details of all Masterfile changes (except changes to employees' addresses). There is information about this on page 7 of the guidance, but this change has not been communicated to schools.

EPL and the Ministry are currently refreshing the guidance to schools on payroll controls, and we have been told that this will be available soon.

### ***Recommendation***

We recommend that the Board ask management for assurance that appropriate controls are in place at the school over payroll transactions, and that these controls are considered against the updated payroll guidance once it is published by EdPay.



## Matters requiring board input

We have placed reliance on the Board's review and approval of the following matters:

Minutes of the Board meetings;

Implementation of such controls as is needed to ensure that financial statements are presented fairly;

Review and approval of 2024 and 2025 budgets;

Notification of fraud; and

Review and approval of the financial statements.

## Governance and accountability

Good governance and accountability need and support each other and, if done well, enhances trust and confidence by the beneficiaries and the public. Good governance encourages and can result in good accountability. In turn, accountability is a vital element of good governance.



## Materiality and adjusted / unadjusted differences

Materiality means, in the context of an audit or review, if financial information is omitted, misstated or not disclosed it has the potential to affect the decisions of users of the financial statements. Materiality is used by auditors in making judgements on the amount of work to be performed, which balances require work and for evaluating the financial report. Materiality is initially calculated at the planning stage and has an influence on the amount of work we do, as well as where we direct our audit efforts. Materiality is not only based on a numeric quantification but is assessed qualitatively for some balances and disclosures.

During the course of our audit we have identified adjustments. All adjusted differences have been detailed in Appendix 1 of this report.

It should be noted that the auditing standards do not require us to communicate misstatements that are considered "clearly trivial" and as such, if we identify such misstatements, we will not communicate these to you. We consider "clearly trivial" to be 10% or less of our performance materiality.

## Going concern

Management and governance are required to make a formal assessment on going concern. Under Auditing Standards, we are required to review this assessment for appropriateness.

During the course of our audit we have identified no material misstatements. All unadjusted differences (none of which we consider material, either individually or in aggregate) have been detailed in Appendix 1 of this report.

Paragraph 15 of ISA (NZ) 570 states:

15. The auditor shall enquire of those charged with governance as to their knowledge of events or conditions beyond the period of their assessment that may cast significant doubt on the entity's ability to continue as a going concern. The assumption of going concern was concluded as appropriate for the School given the School's funding sources and its Year to date performance for the following financial period.

## Fraud

During the audit, no matters relating to fraud, concerning either employees or management, have come to our attention. It should be noted that our audit is not designed to detect fraud, however, should instances of fraud come to our attention, we will report them to you.

## Compliance with laws and regulations

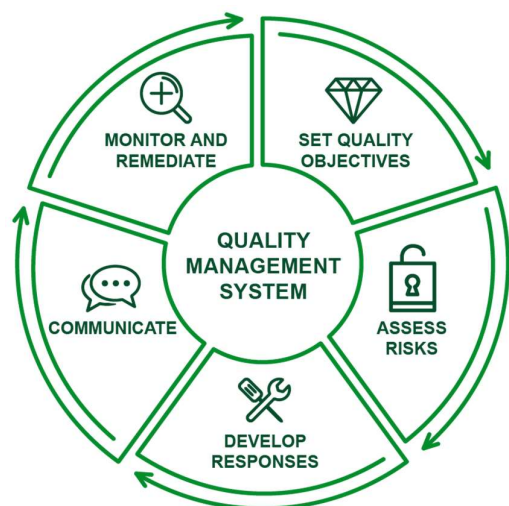
We have made enquiries in relation to compliance with laws and regulations during the course of our audit. We have not become aware of any instances of non-compliance with laws and regulations which has materially impacted the financial position or performance of the School.



## Audit Quality

To enhance audit quality - PES-3 Equivalent to International Standard on Quality Management 1 (ISQM 1) (Effective on 15 Dec 2022) was introduced in New Zealand to change the system of quality control to a system of quality management.

These changes require Silks Audit Chartered Accountants Limited which perform audits, reviews of financial statements, and undertake other assurance engagements, and agreed-upon procedures engagements are required to design, implement and operate a system of quality management using a risk-based approach.



## How do we deliver audit quality

Confidence in our business communities is essential to New Zealand's prosperity. High quality, independent audit is the cornerstone of that confidence and audit quality.

### To achieve audit quality

- Governance and Leadership – We have assigned Cameron Town as the person responsible and accountable of Silks Audit leadership.
- To establish and ensure all ethical requirements are complied and fulfilled in our day to day audit work.
- Establish client acceptance and continuance procedures of our client relationships whether new or existing which to ensure our strategic direction is in line with the type of clients we engage with.
- Establish quality objectives within Silks Audit to ensure we conduct high quality audits, reviews and or other assurance work. We ensure we have our audit methodology reviewed both internal and external to ensure we are carrying out the work in accordance with the current standards. Silks Audit engage external firms to provide both quality reviews and consultation advice to ensure we are providing a quality audit and assurance service.
- Silks Audit utilize technology and external resources for maintaining, allocating and assigning resources in a timely manner and utilize those resources to perform our audit engagements.
- Ensure we effectively communication with our clients and external parties.



## Summary of findings

1. Credit Card transaction not approved by a higher-level authority			Rating of finding: Necessary
Observation			
It was noted that the principal is using the credit card, and the credit card statements have not been approved by a higher-level authority. Further, it was observed that the invoices related to the card transaction have not been approved as well.			
Recommendation			
Since the credit card is being used by the principal it is recommended that the credit card statements are checked and approved either by the presiding member, or another independent Board member, who is not the staff representative. Also note that mostly the credit card transactions are of personal nature and hence it is important that invoices and other supporting documents related to the credit card transactions are approved by an authorized person.			
Management and Governance comments and actions			
First raised	2024	Status	New

2. No authorization of payments noted on the invoices related to the expenses of the school.			Rating of finding: Urgent
Observation			
It was observed that the invoices saved in the ESL drive for payments have not been approved by an authorized person providing the approval to make those payments.			
Recommendation			
It is important to make sure that all the invoices are accurate and related to the expenses of the school as invoices may have errors or mistakes. Further it is important in preventing frauds as well as authorizing payments prior to making the payment reduces the risk of duplicate payments as well. It is extremely important that school implements an independent review and approval process over the payments of the school.			
Management and Governance comments and actions			
First raised	2024	Status	New



4. No independent review of payroll reports.		Rating of finding: Urgent	
Observation			
Fortnightly SUE reports are being reviewed and signed by the principal. However, principal is also in the staff listing of SUE reports and hence the review done by the principal cannot be considered as an independent review.			
Recommendation			
It is recommended that the fortnightly payroll reports are been reviewed and approved by both the principal and the presiding member.			
Management and Governance comments and actions			
First raised	2024	Status	New

3. No higher-level approval noted on expenses related to principal's PDL and wellbeing.		Rating of finding: Urgent	
Observation			
It was noted that the expenses related to principal's PDL and wellbeing have not been approved by the presiding member or an independent Board Member.			
Recommendation			
It is recommended that expenses related to the principal are being reviewed and approved by a higher-level independent authority.			
Management and Governance comments and actions			
First raised	2024	Status	New



5. Cyclical maintenance provision has not been updated by an expert after 2018		Rating of finding: Urgent	
Observation			
We observed that the cyclical maintenance provision has been updated last in 2018 by Griffiths & Associated. The last update was done more than 05 years ago			
Recommendation			
It is recommended that the school obtains the service from and expert in updating the cyclical maintenance provision.			
Management and Governance comments and actions			
First raised	2024	Status	New

6. Inadequate insurance over the property, plant and equipment.		Rating of finding: Necessary	
Observation			
It was noted that the school does not have an insurance cover over the property, plant and equipment of the school.			
Recommendation			
It is recommended that the school obtains an insurance cover over the property, plant and equipment of the school			
Management and Governance comments and actions			
First raised	2024	Status	New



## Appendix 1 – adjusted and unadjusted differences

### **Adjusted differences**

There are no unadjusted differences as at 31 December 2024.

### **Unadjusted differences**

There are no unadjusted differences as at 31 December 2024.



## Appendix 2 – Required communication

Standard ✖	Our Response ✓
<i>Auditors responsibility under General Accepted Auditing Standards</i>	<i>We are responsible for the completion of an audit in accordance with the International Standard on Auditing (New Zealand). The detailed terms are included in our letter of engagement signed off by the Board.</i>
<i>Significant accounting policies</i>	<i>We had read the accounting policies and are satisfied that these comply with the relevant accounting standards and disclosure.</i>
<i>Management judgements and accounting estimates</i>	<i>No management judgement or accounting estimate issues identified.</i>
<i>Significant matters</i>	<i>No significant matters identified.</i>
<i>Disagreements with management</i>	<i>No disagreements were had with School management.</i>
<i>Difficulties encountered during the audit</i>	<i>No difficulties were encountered during the audit.</i>
<i>Independence</i>	<i>There were no independence issues identified between the Silks Audit employees and/or spouses of those employees and the Board.</i>
<i>Independence – other services</i>	<i>We can confirm no other services were provided to the entity during the course of the audit</i>
<i>Laws and Regulations</i>	<i>The School have confirmed that the Board have complied with all necessary laws and regulations. We did not identify any significant breaches.</i>
<i>Fraud or Illegal Acts</i>	<i>From our enquiries with management and our audit testing we have not become aware of any significant fraudulent or illegal acts during the period.</i>
<i>Accumulation of unadjusted errors</i>	<i>We can confirm that all audit adjustments identified have been adjusted for in the financial statements. We can confirm that there is no accumulation of unadjusted errors which would impact on the financial statements</i>
<i>Deficiencies in internal control</i>	<i>As reported in the internal control section above.</i>



## Appendix 3 – Public Sector Audit

The Members of the Board is accountable to Ngunguru School and to the public for its use of public resources. Everyone who pays taxes or rates has a right to know that the money is being spent wisely and in the way the School said it would be spent.

As such, public sector audits have a broader scope than private sector audits. As part of our audit, we have considered if the School has fairly reflected the results of its activities in its financial statements and non-financial information.

We also consider if there is any indication of issues relevant to the audit with:

- compliance with its statutory obligations that are relevant to the annual report;
- the Members of the Board carrying out its activities effectively and efficiently;
- the Members of the Board incurring waste as a result of any act or failure to act by a public entity;
- any sign or appearance of a lack of probity as a result of any act or omission, either by the School or by one or more of its members, office holders, or employees; and
- any sign or appearance of a lack of financial prudence as a result of any act or omission by a public entity or by one or more of its members, office holders, or employees.



## Appendix 4 - Disclaimer

### IMPORTANT NOTICE

This report is presented under the terms of our audit engagement letter.

- Circulation of this report is restricted
- The content of this report is based solely on the procedures necessary for our audit.

### Purpose of this report

This report has been prepared in connection of our audit of the performance report of Ngunguru School (the 'School'), prepared in accordance with Tier 2: Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime, as at and for the year ended 31 December 2024.

This report has been prepared for the Members of the Board in order to communicate matters that are significant to the responsibility of those charged with oversight of the financial reporting process as required by ISAs (including ISA 260 communication with Those Charged with Governance), and other matters coming to our attention during our audit work that we consider might be of interest, and for no other purpose.

### Limitations on work performed

This report is separate from our audit report and does not provide an additional opinion on the School's performance report, nor does it add to or extend or alter our duties and responsibilities as auditors.

We have not designed or performed procedures outside those required of us as auditors for the purpose of identifying or communicating any of the matters covered by this report.

The matters reported are based on the knowledge gained as a result of being your auditors. We have not verified the accuracy or completeness of any such information other than in connection with and to the extent required for the purposes of our audit.

### Restrictions on distribution

The report is provided on the basis that it is only for the information of those charged with governance of the School; that it will not be quoted or referred to, in whole or in part, without our prior written consent; and that we accept no responsibility to any third party in relation to it.



## Appendix 5 – Useful Publications

Performance Report	Source
Public Schools are responsible for reporting their performance to Parliament and the public in a way that meaningfully reflects their School's aspirations and achievements. The Auditor-General published a discussion paper that explores five areas for improvement in performance reporting.	On the Office of the Auditor-General's website under publications.  Link: <a href="#">The problems, progress, and potential of performance reporting</a>
The Office of the Auditor-General, the Treasury and Audit New Zealand have jointly prepared good practice guidance on reporting about performance. The guidance provides good practice examples from public Schools in central government. Those working in other sectors may also find this useful.	On Audit New Zealand's website under good practice.  Link: <a href="#">Good practice in reporting about performance — Audit New Zealand (auditnz.parliament.nz)</a>
Local Government Risk Management Practices	Source
The Covid-19 pandemic is a stark reminder for all Schools about the need for appropriate risk management practices. In our audit work, we often see instances where councils do not have effective risk management. This report discusses the current state of local government risk management practices and what councils should be doing to improve their risk management.	On the Office of the Auditor-General's website under publications.  Link: <a href="#">Observations on local government risk management practices</a>
Public Accountability	Source
Public accountability is about public Schools demonstrating to Parliament and the public their competence, reliability, and honesty in their use of public money and other public resources. This discussion paper explores how well New Zealand's public accountability system is working in practice.	On the Office of the Auditor-General's website under publications.  Link: <a href="#">Building a stronger public accountability system for New Zealanders</a>



Setting and administering fees and levies for cost recovery	Source
<p>This good practice guide provides guidance on settings fees and levies to recover costs. It covers the principles that public Schools should consider when making any decisions on setting and administering fees and levies. It also sets out the matters public Schools should consider when calculating the costs of producing goods or providing services and setting charges to recover those costs.</p>	<p>On the Office of the Auditor-General's website under publications.</p> <p>Link: <a href="#">Setting and administering fees and levies for cost recovery: Good practice guide</a></p>
<p>The Office of the Auditor-General, the Treasury and Audit New Zealand have jointly prepared good practice guidance on reporting about performance. The guidance provides good practice examples from public Schools in central government. Those working in other sectors may also find this useful.</p>	<p>On Audit New Zealand's website under good practice.</p> <p>Link: <a href="#">Good practice in reporting about performance — Audit New Zealand (auditnz.parliament.nz)</a></p>
Managing conflicts of interest involving council employees	Source
<p>This article discusses findings across four councils on how conflicts of interest of council employees, including the chief executive and staff, are managed.</p>	<p>On the Office of the Auditor-General's website under publications.</p> <p>Link: <a href="#">Getting it right: Managing conflicts of interest involving council employees</a></p>
Model financial statements	Source
<p>Our model financial statements reflect best practice we have seen. They are a resource to assist in improving financial reporting. This includes:</p> <ul style="list-style-type: none"> <li>• significant accounting policies are alongside the notes to which they relate;</li> <li>• simplifying accounting policy language;</li> <li>• enhancing estimates and judgement disclosures; and</li> </ul> <p>including colour, contents pages and subheadings to assist the reader in navigating the financial statements.</p>	<p>Link: <a href="#">Model Financial Statements</a></p>



Tax matters	Source
<p>As the leading provider of audit services to the public sector, we have an extensive knowledge of sector tax issues. These documents provide guidance and information on selected tax matters.</p>	<p>On our website under good practice</p> <p>Link: <a href="#">Tax Matters</a></p>
Sensitive expenditure	Source
<p>The Auditor-General's good practice guide on sensitive expenditure provides practical guidance on specific types of sensitive expenditure, outlines the principles for making decisions about sensitive expenditure, and emphasises the importance of senior leaders "setting the tone from the top". It also describes how Schools can take a good-practice approach to policies and procedures for managing sensitive expenditure.</p>	<p>On the Office of the Auditor-General's website under good practice.</p> <p>Link: <a href="#">Sensitive expenditure</a></p>
Conflicts of interest	Source
<p>The Auditor-General has published guidance on conflicts of interest. A conflict of interest is when your duties or responsibilities to a public School could be affected by some other interest or duty that you have.</p> <p>The material includes a printable A3 poster, an animated video on predetermination and bias, gifts and hospitality, and personal dealings with a tenderer. There is also an interactive quiz.</p> <p>These can all be used as training resources for your own employees.</p>	<p>On the Office of the Auditor-General's website under 2019 publications.</p> <p>Link: <a href="#">Conflicts of interest</a></p>



Severance payments	Source
<p>Because severance payments are discretionary and sometimes large, they are likely to come under scrutiny. The Auditor-General has released updated good practice guidance on severance payments. The guide is intended to help public sector employers when considering making a severance payment to a departing employee. It encourages public Schools to take a principled and practical approach to these situations. The update to the 2012 good practice guidance reflects recent case law and changes in accounting standards.</p>	<p>On the OAG's website under 2019 publications.</p> <p>Link: <a href="#">Severance payments</a></p>
Good practice	Source
<p>The OAG's website contains a range of good practice guidance. This includes resources on:</p> <ul style="list-style-type: none"> <li>• audit committees;</li> <li>• conflicts of interest;</li> <li>• discouraging fraud;</li> <li>• good governance;</li> <li>• service performance reporting;</li> <li>• procurement;</li> <li>• sensitive expenditure; and</li> </ul> <p>severance payments.</p>	<p>On the OAG's website under good practice.</p> <p>Link: <a href="#">Good practice</a></p>