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***Pukehou School***  
***Representation Letter For The Year Ended 31 December 2019***

This representation letter is provided in connection with your audit, carried out on behalf of the Auditor-General, of the financial statements of Pukehou School (the School) for the year ended 31 December 2019 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 2019; 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 Benefit Entity Standards Reduced Disclosure Regime issued in New Zealand (PBE Standards RDR).

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).

We understand that because you will be issuing a non-standard audit report, the Auditor-General may refer to that audit report in a report to Parliament in accordance with section 20 of the Public Audit Act 2001.

Certain representations in this letter are described as being limited to those matters that are material. For purposes of this letter, we have used a quantitative materiality of 3% of total expenditure. We have also considered that items are qualitatively considered material, regardless of size, if they involve an omission or misstatement of information presented in the financial statements that, in the light of surrounding circumstances, makes it probable that the decisions or conclusions of a reasonable person relying on the financial statements would have been changed or influenced by the omission or misstatement.

**General representations**

To the best of our knowledge and belief:

- 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.

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.

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### Representations 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(3) 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 2019; 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 Benefit Entity Standards Reduced Disclosure Regime issued in New Zealand (PBE Standards RDR).
- we believe the significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable;
- 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 Public Benefit Entity Standards Reduced Disclosure Regime issued in New Zealand (PBE Standards RDR).
- Non Adjusting Subsequent Events – COVID-19
  - In December 2019 Coronavirus (COVID-19) was identified in mainland China. Since then the virus has spread throughout the world and is now deemed to be a Pandemic by the World Health Organisation. On Thursday 26th March 2020, New Zealand went into level 4 lockdown which meant the closure of schools. This closure has led to schools being required to conduct distance learning with its students and will continue to do so. On 29th April 2020, schools will be able to reopen for students in Years 0-10 but only for those whose parents are deemed essential workers under the New Zealand Government Level 3 lockdown rules. This will mean that the majority of students will continue to learn by distance learning. This event has happened after year end, and due to the nature, is deemed to be a non-adjusting event.

### Representations about the provision of 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; and - we have disclosed the identity of the related parties, all of their relationships, and all of their transactions of which we are aware.
- 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.
- all documents provided electronically to you during the course of the audit are authentic original documents or scanned copies of the original documents.

#### **Going concern basis of accounting**

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 of Trustees continues to adopt the going concern basis of accounting in preparing the financial statements for the year ended 31 December 2019. 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.

We consider that the financial statements adequately disclose the circumstances, and any uncertainties, surrounding the adoption of the going concern basis of accounting by the School.

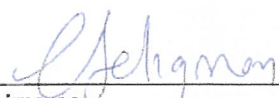
#### **Publication of the financial statements and related audit report on a website**

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.

Yours faithfully

  
Chairperson

29 May 2020  
Date

  
Principal

29 May 2020  
Date



## **SUMMARY OF AUDIT ADJUSTMENTS MADE**

### **Measurement Adjustments Made To The Draft Financial Statements**

There were no adjustments made to the draft financial statements.

## **SUMMARY OF UNCORRECTED MISSTATEMENTS**

### **Measurement Adjustments Not Made To The Draft Financial Statements**

There were no uncorrected misstatements.

## **SUMMARY OF AUDIT ADJUSTMENTS**

### **Disclosure Adjustments Made To The Draft Financial Statements**

The following disclosure adjustments were made in the draft financial statements that provided for audit:

- Various disclosure notes adjusted for in the body of the financial statements as follows:
  - There were some immaterial alterations to disclosure of items and presentation.