



EDUCATION FINANCE

Audit Checklist 2020

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SCHOOL NAME _____

ITEMS REQUIRED	Who is responsible	Tick when Complete
1 Operation Grant Entitlement Notices		
- especially: October 2020 (i.e. for amount received in October)		
Alo Jan, Apr, Jun 2020, initial notice Sept 2019		
2 Other MOE Funding Notices		
- ALL other funding notices relating to any other		
MOE funding received e.g. :ORS IRF Relief URF IWF		
<i>MOE Operations Grant Notices and Funding Notices are on your MOE Portal</i>		
3 All Other Government Funding Notices		
e.g. ACC, RTLB, Ministry for Children		
<i>Correctly allocating all government income to the correct location in the Annual Financial</i>		
<i>Statements is very important, and something auditors are particularly stringent on, thus</i>		
<i>we need as much information as possible.</i>		
4 Funding Notices / Accountability Forms for Grants		
All Grants received in 2020 e.g Lion Foundation, Southern Trust		
<i>Documentation for any tagged grants is very important as we need to show that the funding has</i>		
<i>been fully used for the specified purpose, or show any unspent amounts as a liability at year end</i>		
5 Lease Documentation		
Lease documentation for all leased/rented equipment (Computers, Photocopiers, Laptops etc)		
for all active leases		
<i>Especially NEW LAPTOP LEASES, COPIERS in 2020 including Tela Leases</i>		
6 Term Investment Certificates		
* Term Investment Certificates		
We need Term investment certificates that have not been sent to us during the year		

SCHOOL NAME _____

ITEMS REQUIRED	Who is responsible	Tick when Complete
7 10 Year Property Plan/ Cyclical Maintenance		
* if you have a new P/Plan in 2020 please send the page as per attached sample APP.1		
* if you have a new plan in 2020 we must incorporate the painting amounts into the 2020 AFS		
<i>We only need the Cyclical Maintenance Summary see attached sample</i>		
8 Capital Works Documentation (5YA)		
Completed Projects		
* grant details (amount received per project) - MOE funding notices		
* completion certificates - MOE Form 14		
(Form 14 Sample attached: App 2)		
Other documents relating to MOE Funded Capital Works Project		
<i>MOE form 14. "Occupancy Use Certificate" is the most important along with any cost summary</i>		
<i>sheets provided by the Project Manager, for completed projects</i>		
For all 5YA projects we need to verify the Income received from the MOE and all expenditure		
against the Project Managers figures to determine if :		
- MOE owe you any further funds		
- You owe MOE any money		
- if any of the project is funded from BOT funds		
- the total planned cost of any projects in process		
9 Capital Works Projects in Progress		
* grant details (amount received per project)		
* we need confirmation of any amounts received to date AND the total vale of the project		
10 List of BOT Members		
* include Name and who is chair		
* Include date elected/ appointed and date due to retire/seek re-election		
(Template Attached: App 5)		
<i>This must be included along with the AFS</i>		
11 Stock on Hand		
Count and value of any uniform or stationery for for resale stock at end of term.		
Value is at cost price exclusive of GST (see template attached App. 3)		