



School
Dunedin Rudolf Steiner
Learning with head, heart and hands

Agenda for the Board Meeting

Tuesday 10 June 2025, 5.30pm - 7.30 pm

The Board is legally responsible for the school. Our role is to watch the far horizon, to support its direction as a Steiner school, and to ensure it arrives safely within the law. The Board provides guidelines within which the staff manage the school.

Karakia

Kia tau rā ngā manaakitanga a te runga rawa
Ki tēnā, ki tēnā o mātou e tau nei
Kia tūturu ōwhiti whakamaua
Kia tīna, tīna, haumi e hui ē, tāiki ē

*(May the blessings from above settle on each and every one of us gathered here,
that we may be vigilant and alert in what we do. Let us be bound together and move*

Karitane Waiata

No reira au au aue ha
No reira au au aue ha
Karitane he waahi pai
Powhiri karanga mai ki au
Karanga mai te rangatahi
Nga uri o Otakou e tau nei

Titiro ki te moana
Ki nga tai o Karitane
Hei pipi wharauora kei tua – A hi aue aue
Haruru ana ki te moana
Haruru ana te whenua
Au au aue ha

Ko Kai Tahu, Kati Mamoe,
Ko Waitaha, Rapuwai te mana e
Mihi mai ra e Huirapa
Me te akau nui o Karitane e

Agenda

- A. Karakia and Waiata (5 minutes) [All]
- B. Special Character Readings (10 minutes) [All]
 - i. Special Character Reading from Teachers: Development of the Child with ML Class 1&2 (Class Kiokio)
 - ii. Change of teeth – a time of transformation

1. Administration Matters (15 minutes)

- 1.1 Apologies
- 1.2 Conflicts of interest register
- 1.3 Approval of accuracy of past minutes
- 1.4 Matters arising from previous minutes
- 1.5 Authorisation of 6-year-olds in kindergarten

2. Tumuaki Report (15-20 minutes) [AN]

- 2.1 Annual Plan Progress, June
- 2.2 Personal Request for Leave in Principle for 2026

3. Finance and Audit (5-10 minutes)

- 3.1 Deloitte Auditors Managements Letter for Board Review

4. Policy Review Report (10-15 minutes)

- 4.1 Curriculum Policies and Procedures Review, to include review of feedback for:
 - i. Curriculum policy
 - ii. Assessment, evaluation and reporting procedures
 - iii. Assessment schedule
 - iv. Special needs and special gifts procedure

- v. Policy on the teaching of te reo Māori and tikanga Māori
- vi. Guidelines for Principal's reports to the Board on curriculum delivery
- vii. Procedure on Student records – what we keep where
- viii. Procedure on out of school sports
- ix. Internal Evaluation procedure

5. Confirmation of Board Election Date (15 minutes) [AC]

- i. Email attachment
- ii. <https://www.schoolboardelections.org.nz/run-an-election/planning-tool/>
- iii. <https://www.education.govt.nz/education-professionals/schools-year-0-13/administration-and-management/school-board-elections>

6. Staff well-being Survey (10 minutes) [JH]

- i. Email request

7. Report from the Proprietors (KH)

- i. No report as absent

8. Any other business

9. Next meeting's date: 5 August 2025; reminder of joint hui on 16 August

Meeting Close

"The healthy social life is found when in the mirror of each human soul the whole community finds its reflection, and when in the community the virtue of each one is living".

Rudolf Steiner

B: Special Character Reading from Teachers (Class Kiokio)

Development of the Child with ML Class 1&2

We are doing a combined main lesson at the moment, with both classes doing Skip Counting. Class 1 are learning to count in 2s,5s and 10s whereas Class 2 are focusing on 3s,4s and 6s. It is a three week Main Lesson and it builds on previous math main lessons we have done.

How it relates to the development of the child

- With the class 1 children, who are now familiar with their physical bodies, this main lesson uses this sense of uprightness and balance to experience the skip counting through rhythm work – lily pads set out in classroom. We physically jump the pattern; through this movement it helps solidify the pattern into the child's body. This multisensory approach helps the children develop a feeling relationship to the skip counting patterns.
- As everything is done still in a group in Class 1 and 2, we learn poems to help us memorise and experience the skip counting in another fun way. This experiential learning and movements again reinforces the skip counting pattern, poem I use is: *Number Patterns Dance*

*There was a family strange indeed, each member had a peculiar speed.
They could walk for half a day, Counting footsteps all the way.
Listen now, here comes the first*

*I am proper neat and prim, my walk is straight, my clothes are trim.
I count my steps and you will see,
That everyone's the same for me.
1,2,3,4,5,6,7,8,9,10,11,12*

*My two steps are not the same
For I must lean upon my cane.
Though I am weak and old,
I still count the numbers bold.
1,2,3,4,5,6,7,8,9,10,11,12*

*Like a mouse I go
Fearfully tip-toe
Looking to the left. looking to the right.*

Dunedin Rudolf Steiner School Board Meeting

Tuesday 10 June 2025 from 5.30pm

The Board is legally responsible for the school. Our role is to watch the far horizon, to support its direction as a Steiner school, and to ensure it arrives safely within the law. The Board provides guidelines within which the staff manage the school.

Present: Natalie Bartonova (NB), Anna Noble (AN), Esther Gilbert (EG), Jerry Hsu(JH) , Clare Ridout (Board Secretary), Trisha Geraets, Angela Clark (AC), Zoë Cummings (ZC).

Apologies- Kussi Hurtado (KH).

1. Conflicts of interest, minutes, matters arising	Who
<p>The hui started with a karakia and a waiata.</p> <p>Reading: the reading from Feargal was welcomed, and the extract from Steiner lecture on the change of teeth.</p> <p>Register of conflicts of interests – no new conflicts declared.</p> <p>Approval of accuracy of prior minutes of 8 May moved by EG seconded ZC.</p> <p>Matters arising:</p> <ul style="list-style-type: none"> • Blinds have been set up by KH in woodwork area. • Financial overview has been circulated. • CR and JH to arrange a personnel summary of that portfolio for newsletter. • Zoë has taken on the Policy portfolio this is approved by the Board. NB moved, JH seconded. • The Board manual needs updating – eg for the staff rep, and for the curriculum portfolio (which may be held by all teachers collectively). AC will put through some potential edits which can be then reviewed by management. Noted that the nurturing community connections portfolio could be held in the community by a non-Board member, possibly by more than one person. Noted that the NZSBA may have a portfolio/ job description for the staff rep position. • KH attended a hui with Primary Teachers about feedback from survey. This went well. Need to ensure all staff are involved, not just teachers. <p>Authorisation of 6 year olds in kindergarten - none to authorise this month.</p>	<p>CR/JH</p> <p>AC</p>

2. Tumuaki/ Principals Report	Who
<p>See attached report.</p> <p>The government decision to stop funding Kāhui Ako will have an effect locally with the North Dunedin cluster and the Steiner cluster. The latter gives a lot of resourcing to the Steiner fellowship and enables a principal to do work across fellowship between the fellowship hui.</p> <p>The hui with staff and KH about the survey was quite short and sweet. Very useful for the principal to share with the staff the effect on her of having that type of survey mechanism rather than a healthy discussion face to face.</p>	

5/8/25


Dunedin Rudolf Steiner School Board Meeting

2. Tumuaki/ Principals Report	Who
<p>Audit management letter suggestions – the recommendation to have a property consultant may be approached by updating quotes on certain maintenance work and having the maintenance subcommittee from the Props. CR will prepare budget cashflow from the budget process time in October or so.</p>	CR
<p>Lockdown plans look good. There needs to be some clarification in wording as children will only be told of the drill on the day in takes place. It was also confirmed that children do not close blinds, the teachers close them. Need to establish how kindergarten will respond to the drill sounds. Noted that we do not want to traumatise the children, but we also need to practise to be safe. AN to adjust report.</p>	AN
<p><i>At 6.45 pm - under Section 48 of the Local Government Official Information and Meetings Act 1987, AC moved that the Board should exclude the public and move into committee to discuss this section of the agenda item which relates to individuals</i></p> <p><i>MOVE OUT OF COMMITTEE –AC moves that the Board moves out of Committee at 6.52 pm and asked that recommendations of Board be approved by Open Board.</i></p>	
<p>The Board approved that it accepts to request for leave. AC moved, and EG seconded.</p>	
<p>AN moved that her Tumuaki report is accepted with Lockdown changes as described above, ZC seconded.</p>	
<p>EG commended CR for the Deloitte Management Letter because generally there were very few recommendations and internal controls seem strong.</p>	

3. Policy review	Who
<p>Curriculum area has been reviewed. Agreed that the school needs to honour the local dialect. AC moved that the policies are approved subject to the following amendment (seconded by ZC) that it is stated that the footnote states that the policies are available on the website. CR will make this amendment and AC will sign policies on 12 June.</p>	CR/AC

4. Board Election	Who
<p>Board election date is agreed as 10 September as suggested by NZSBA.</p>	
<p>Agreed that the Board will select Roberta Campbell as Returning Officer. AC will sign a letter prepared by CR.</p>	CR/AC
<p>Question was raised as to whether the Curriculum Portfolio is one that a Board member other than the Principal should still hold. This can be reviewed with the whole Board Manual review that AC is instigating.</p>	AC
<p>Could everyone review their portfolios in the Board Manual and state which parts are still relevant or which need adjusting before AC starts the review.</p>	EG/ JH

AL

Dunedin Rudolf Steiner School Board Meeting

5. Proprietors report to the School Board – from KH	Who
<p>From the Proprietors meeting on the 27th of May the following business was discussed:</p> <p>Kindergarten-</p> <ul style="list-style-type: none"> • There have been some small changes to kindergarten hours as Hannah has gone on maternity leave, Junko has returned, and the teachers have opened space between two of the classrooms to facilitate more harmonious indoor play times. • We are still working towards opening all three rooms again, enrolled hours have increased but are not yet sufficient for three stand-alone rooms. • We are revisiting the veranda designs. Funding has been sought and granted but we need to plan this space to prevent “amending” the design in future. In the long term this will end up being a school space, so we want it to be fit for purpose and beautiful. <i>(It was confirmed at the Board hui that this will be brought to staff for consultation)</i> • Anna and Kussi have discussed an Memorandum of Understanding between the school and kindy on how the Principal works with the Kindergarten as this is not covered in her contract. This will be discussed with kindergarten teachers before any formal MoU has been written/signed off. <p>Site development</p> <ul style="list-style-type: none"> • João has looked at the DCC planning and building requirements and has concluded that a Geotech report is unlikely to be the main priority in looking at future buildings. He has suggested we start with looking at what building will be needed and ensuring that other DCC requirements (such as parking and road access) will be feasible. <p>School Community meeting</p> <ul style="list-style-type: none"> • The joint hui on the 16th of August was also discussed. Ideally we would like an afternoon/ early evening that will bring the whole community together with children engaged (a barn dance was mentioned) and parents able to meet and discuss school plans/vision moving forward. <p>AC suggested we ask Logan Park if they have facilities as Ravensbourne Hall is not available and Pioneer Hall is too small.</p> <p>AC moves that the report is accepted, JH seconded.</p>	AN

6. Any other business	Who
<p>Could outgoing Board members give handover, either at September hui or beforehand for the new portfolio holders in the induction. Led to discussion about how Board Induction should best be done.</p> <p>There was also discussion around the fact that some portfolios have some overlap (eg Personnel and Staff Rep) which is not necessarily a bad thing, and that even though one member may take on a portfolio for an area, this does not mean that the other board members are not collectively responsible for that area too.</p> <p>Could the Board have a deputy Presiding Member? Board members to consider this as it could be useful if the Presiding member is unwell or away.</p>	

Closing verse. Meeting ended 7.38 pm Next meeting date – 5.30pm Tuesday 5 August 2025

AC

Tumuaki report to the School Board June 2025

Special Character

- Kolisko experiences are shared in College.
- PD learning (Taruna and Literacy) shared in staff meetings/College.
- Teachers agreed on a set classroom rotation, which means classes will move every second year. This will allow for specialising the rooms in regard to set up (furniture) and colours.
- Reports reviewed and the following aspects considered: purpose, special character communication, practicality (work load) and information.

School life

- Intermediate program is going strong: class Kererū is showing a lot of leadership in world challenge, fundraising, lunchtime activities. Year 6 of class Kea also finding their way into the intermediate space by making the playtime supervision their own.
- PD learning (Taruna and Literacy) shared in staff meetings/College.
- One child left (class Kea).
- Fair profit was approximately 12k, the highest in a few years. Fair feedback was very positive with a few useful tweaks suggested. Proper fair feedback meeting with the fair organisers to be organised before the end of term.
- Kāhui Ako: the government is discontinuing funding for all Kāhui Ako in the country. This will have an impact on the Kāhui Ako Ōtepoti as well as the Steiner Kāhui Ako.

Other

- Annual plan update (attached)

National Administration Guideline 1 – Curriculum

- Connection with LPHS: class Kererū went to Logan Park for a chemistry lesson in their science laboratory.
- Curriculum review: Movement to be presented at next meeting. The process was waiting for feedback from a PD course at Taruna to allow for the te ao Māori lense to be applied to our review.

National Administration Guideline 2 – Reporting and Planning

Roll Term 1 2025

Class 1/2	Kiokio	11/12 (+ international)
Class 3/4	Kākāpō	10/15 (+international)
Class 5/6	Kea	8/10 (+international)
Class 7	Kererū	7
Tuākana		8 (+3 by the end of the year)

Total roll 81 (+3 international)

National Administration Guideline 3 – Personnel

- KH attended staff meeting to feed back on staff survey outcome. Teachers seem satisfied with a clarification. Staff rep also discussed and agreed as the person to come to with concerns if a staff member needs support.
- Alida Harris has taken over as kindergarten manager and is now part of the management team.

National Administration Guideline 4 – Finance and Property

The audit of the 2024 School accounts is complete and these have been uploaded to the Ministry. The Auditors have provided the school with a management letter (as attached) which has the following suggestion for improvement:

- That there is a 10 Year Property Plan in place which is completed by an external consultant. "We recommend a plan is developed by an external consultant to ensure maintenance costs are accurately recorded."
- That the Board prepared a budget statement of financial position and cashflow statement. Currently the Board produces budget for income and expenditure only.

National Administration Guideline 5 – Legislative

- Fire evacuation drill carried out 10am on 27th of May.
- Lockdown: Three step introduction to the new system agreed on by staff:

- Test 1: while the children are outside, set off the alarm, children will make their way to their own classroom as soon as possible. Children will be told this is happening on the day test 1 takes place.
- Test 2: children will find a spot in the safe area of their classrooms and will be quiet. Same day we will sound the alarm and the children will do what they have practised until released by the principal. Children will be told that this is happening in the morning of the day of the drill.
- Test 3: During class time (one class should be in the woodwork room), the alarm will sound and children will do what they have learnt and stay until released by the principal.

General:

- An email outlining the requirement of these drills and the details will be sent to the community (term 2).
- Drills to be carried out in term 3.
- Before any of the tests are started, the teachers will have a conversation about the lockdown with their classes.
- At the start of every drill the children will be told it is a drill.
- The blinds and doors are only to be closed by the teachers.

Note: the woodwork room now has a blind system set up.

To be read in conjunction with:

- Annual plan progress 2025

Annual Plan 2025 Progress

Goal 1 Excellence for all pupils in our Steiner Waldorf Special Character school.			
Success Indicators	Tasks strategies and resources	Progress	June update
Teaching practices and learning takes place beyond the classroom. Connections with other kura and professionals are sought and maintained.	<ul style="list-style-type: none"> • PD focus in school • Across school meetings • Visiting other schools • Connecting with specialist teachers online • Relevant PD 	<ul style="list-style-type: none"> • Teachers are engaged with across school meetings, working on learning steps for subjects areas. • Two teachers will be doing MOE funded structured literacy PD in May. Two more in term 3. • Two teachers are going to a Taruna course https://www.taruna.ac.nz/courses-and-workshops/papa-takaaro/ • Principal and Teacher aide attended Kolisko conference 	<ul style="list-style-type: none"> • Structured literacy feedback was useful and might impact some of our assessments. • Two more teachers approved for literacy PLD for term 3. • Feedback from Taruna course will feed into our te ao Māori space. • Kolisko experiences enriching our College discussions.
Literacy and Numeracy focus: akonga, who are not achieving at	<ul style="list-style-type: none"> • Every child that needs support has an IEP, reviewed regularly 	<ul style="list-style-type: none"> • Every primary staff meeting has an update on children that are involved with the LSC • Reviewed 2024 results at last meeting. 	<ul style="list-style-type: none"> • Discussed how CEPs should feed into report writing. • Allowing space for TA to feed into CEPs.

<p>the expected levels, will be supported by the LSC, TA and classroom teacher.</p>	<ul style="list-style-type: none"> Classroom teacher, LSC, TA and whānau work closely together Guidelines are developed, implemented and reviewed 	<ul style="list-style-type: none"> LSC updates are continuing, forms and communication are worked on. 	
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Goal 2 - Nurture the mana of te Tiriti

Success Indicators	Tasks strategies and resources	Progress	June update
<p>Tikaka Implementing tikaka into the fabric of our everyday life.</p>	<ul style="list-style-type: none"> Pepeha, waiata, whakatauki, karakia are being woven into the daily lives at school when they become available. Familiarise the children and the community with the learning from the wānaka at the start of 2025. School visit to the Puketeraki marae. 	<ul style="list-style-type: none"> Some classes have started writing their pepeha Visit to the Puketeraki Marae is booked for November. 	<ul style="list-style-type: none"> Feedback from Taruna course showed games in a different light (rainbow metaphor). Working bee to give opportunity for community to learn the Karitane song.

<p>Te reo Māori</p> <p>Staff increase confidence in the class 1 te reo Māori curriculum as well as methodology of teaching a second language.</p>	<ul style="list-style-type: none"> • Regular language learning by staff, including methodology. • Allowing dedicated time in the time table for te reo. • Encouraging the use of te reo Māori in the daily life of the school. 	<ul style="list-style-type: none"> • James focusing on methodology in primary staff meetings means that staff take ideas for activities into their classes. • Every staff meeting has a section on didactics about how to teach te reo across the year levels. 	<ul style="list-style-type: none"> • Seeing more language games and activities in the classrooms.
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Goal 3 Grow the School

Success Indicators	Tasks strategies and resources	Progress	June update
<p>The school and kindergarten have an implemented strategy from the outset of the year.</p>	<ul style="list-style-type: none"> • Marketing materials are used with consistent messaging and layout. • Website is updated. • Regular open days etc are held and advertised. 	<ul style="list-style-type: none"> • Marketing materials are developed in the office with the same layout and messaging. • First open afternoon and kindergarten were held. 	<ul style="list-style-type: none"> • One open kindergarten afternoon with two families attending. • School has a waiting list for some classes, mainly in classes 1-4.

	<ul style="list-style-type: none"> • Opportunities for advertising /spreading the word are taken up. 	<ul style="list-style-type: none"> • Proprietors have agreed on a strategic plan. • Stall at the Harvest market at North East Valley normal school. • Two open kindergarten afternoons, one school tour per term. 	
Kindergarten has a clear strategy going forward in regard to children numbers, buildings, structure.	<ul style="list-style-type: none"> • Review items: structure of kindergarten, rooms, new build. • Sustainable marketing and advertising. 	<ul style="list-style-type: none"> • The kindergarten annual plan will be further developed when it can be embedded in • The annual plan, including areas for review can now be worked on. 	<ul style="list-style-type: none"> • The new manager is working closely with proprietors and school (e.g. PGC/evaluation for 6 year olds).

Goal 4 - Foster a healthy community and environment

Success Indicators	Tasks strategies and resources	Progress	June update
Increasing understanding of special character includes the	<ul style="list-style-type: none"> • Parents/classes take ownership of areas of the fair and work as 	<ul style="list-style-type: none"> • Class reps are working well together, some 	<ul style="list-style-type: none"> • Working bee in June: activities for children,

<p>understanding that school is a shared responsibility and held by the entire community.</p>	<p>part of the fair committee, building knowledge of areas that can be passed on over the years.</p> <ul style="list-style-type: none"> • Create an environment where parents are embedded in working bees, school events etc. • Special character workshops, offerings from teaching staff and the community. 	<p>areas will need more support than others in regard to the fair.</p> <ul style="list-style-type: none"> • Attempting to start a Playgroup improvement group. • Parent experience evening was held and well attended. • Class reps are working well. • Whittling workshop as a parent rep initiative. • Imaginative playgroup improvement group has some interest, will bring this together after fair. • Veil painting workshop for community was well attended and received. • Community meeting in planning for August (sharing of strategy, consultation, entertainment). 	<p>working opportunities for different areas (specialised and general, including for the children), school to lead into it on Friday afternoon with a school clean up. The day will have entertainment, singing and food to bring the community together.</p>
<p>Surveys and feedback from the community are sought when appropriate on relevant topics,</p>	<ul style="list-style-type: none"> • Surveys may be from management or governance to gather 		<ul style="list-style-type: none"> • Fair feedback survey was shared with

<p>e.g. engagement with the Kaupapa Māori group, growth of the school, structural changes in the kindergarten.</p>	<p>feedback or guide a direction forward.</p>		<p>community. Positive feedback plus a few good improvement tips.</p>
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Deloitte.



Dunedin Rudolf Steiner School
Report to the Board
for the year ended 31 December 2024

Aspire with assurance

29 May 2025

The Presiding Member
The Board
1 Fern Road
DUNEDIN 9230

Dear Presiding Member

Report to the Board for the year ended 31 December 2024

In accordance with our normal practice, we include in the attached report all matters arising from our audit of the financial statements of Dunedin Rudolf Steiner ("the School") for the year ended 31 December 2024 which we consider appropriate for the attention of the Board. These matters have been discussed with management of the School and their comments have been included, where appropriate.

This report is intended for the Board only and should not be distributed further.

We would like to take this opportunity to extend our appreciation to management and staff for their assistance and cooperation during the course of our audit.

If you would like to discuss any matters raised in this report, please do not hesitate to contact us.

Yours faithfully



Heidi Rautjoki
for Deloitte Limited
On behalf of the Auditor-General
Dunedin, New Zealand



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1. Purpose of report and responsibility statement

This report has been prepared for Dunedin Rudolf Steiner School's Board and is part of our ongoing discussions as auditor in accordance with our engagement letter and master terms of business dated 12 November 2024 and as required by the Office of the Auditor-General's requirements, which include the Auditor-General's auditing standards and New Zealand auditing standards.

This report is intended for the Board and should not be distributed further. We do not accept any responsibility for reliance that a third party might place on this report should they obtain a copy without our consent.

This report includes only those matters that have come to our attention as a result of performing our audit procedures and which we believe are appropriate to communicate to the Board. The ultimate responsibility for the preparation of the financial statements rests with the Board.

We are responsible for conducting an audit of Dunedin Rudolf Steiner School ("the School") for the year ended 31 December 2024 in accordance with New Zealand auditing standards issued by the New Zealand Auditing and Assurance Standards Board and the Auditor-General's auditing standards. Our audit is performed pursuant to the requirements of the Public Audit Act 2001 and the Financial Reporting Act 2013, with the objective of forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of the Board. The audit of the financial statements does not relieve management or the Board of their responsibilities.

Our audit is not designed to provide assurance as to the overall effectiveness of the School's controls but we will provide you with any recommendations on controls that we might have identified during the course of our audit work.

2. Our audit report

We have not identified any unadjusted differences or omitted financial statement disclosures that could either individually or in aggregate have a significant effect on the financial statements.

Based on the current status of our audit work, we envisage issuing an unmodified audit report.

3. Areas of focus and audit findings

Our audit procedures were focused on those areas of Dunedin Rudolf Steiner School's activities that are considered to represent the significant risk areas identified during the risk assessment process undertaken during the planning stage of our engagement.

The following table summarises the significant risks and other areas that we have focussed on during our audit. We are satisfied that these areas have been addressed appropriately and are properly reflected in the financial statements.

Area of focus	Our response	Findings
<p>Responsibility for Fraud</p> <p>You may have seen media coverage over the past year relating to a number of school frauds nationally.</p> <p>In our experience, these had arisen from:</p> <ul style="list-style-type: none"> • a lack of control over receipts to the school, particularly relating to activities funding; and • a lack of strong approval and bank payment controls for school suppliers, in particular where capital works were undertaken. <p>The primary responsibility for the prevention and detection of fraud rests with the Board.</p>	<p>We have inquired as to how the Board exercises oversight of management's processes for identifying and responding to the risks of fraud and the internal control that management has established to mitigate these risks.</p> <p>If you would like further guidance around fraud prevention, the Ministry have published a model policy on Theft and Fraud Prevention in its Financial Information for Schools Handbook (FISH).</p> <p>However, having a fraud policy is not enough if it is not used as a basis for training or to regularly remind staff that fraud is unacceptable.</p> <p>We would also like to remind the Board that cyber-fraud is becoming more relevant. The Ministry have provided guidance on their website on cyber-safety which we encourage the Board be familiar with.</p>	<p>No issues were noted in this area.</p>
<p>Locally raised funds</p> <p>Locally raised funds has continued to be a focus area because there is a risk that not all cash received is recorded. Although schools may have a process to record cash receipts, the risk of misappropriation is high if there are limited segregation of duties in place.</p>	<p>As part of our audit procedures, we have:</p> <ul style="list-style-type: none"> • Assessed the design and implementation of internal controls surrounding all material revenue streams; and • Performed testing on these balances including analytical procedures. 	<p>No issues were noted in this area.</p>
<p>Payroll</p> <p>As in previous years, payroll related issues linked to EdPay continued to be a focus area for auditors.</p> <p>We obtained reports from the Office of the Auditor-General (through audit assurance work performed by EY) which aided us in completing our audit of the payroll balances.</p> <p>Key information obtained included:</p> <ul style="list-style-type: none"> • user access to EdPay; • payroll accruals; • leave liability reports; and • exception reports where EY identified exceptions in the payroll system. 	<p>We understand that these reports are made available to the school along with instructions on how to understand them.</p> <p>Consistent with our prior year audits we have followed up on any exceptions identified as well as any differences to amounts recorded by the school. We would also continue to encourage you to follow up on any perceived errors as soon as practical.</p> <p>We have completed design and implementation testing around the high-level controls around payroll as well as ensuring that the payroll balances were not materially misstated in the financial statements.</p>	<p>No issues were noted in this area.</p>

Area of focus	Our response	Findings
<p>Cyclical Maintenance Provision</p> <p>A requirement by the MoE is that all schools have a legal obligation to provide an estimate of the costs related to cyclical maintenance.</p> <p>The estimate of these costs have been recorded in the financial statements as a cyclical maintenance provision; this is what the expected future costs will be to paint the interior and exterior of the school and in some cases the resealing of car parks. This would span over a number of years.</p>	<p>As part of our audit procedures, we have obtained verification (within a three year period) that the provision reasonably reflects the estimated cost to paint the school in future years. The provision was verified as reasonably correct, by a reliable third party source that has expertise forecasting painting costs.</p> <p>We note that the Board should review the cyclical maintenance plan/provision annually to confirm that the planned maintenance is still valid and is a reasonable estimate of the maintenance required.</p>	<p>We note that the School does not have a 10YPP in place which was completed by an external consultant. We recommend a plan is developed by an external consultant to ensure maintenance costs are accurately recorded.</p>
<p>Sensitive Expenditure</p> <p>Being a public sector entity, we are required to perform specific work on behalf of the Office of the Auditor-General around areas referred to as sensitive expenditure.</p>	<p>In performing the audit we have:</p> <ul style="list-style-type: none"> • Ensured that relevant policies are current and have been appropriately authorised. • Reviewed a sample of expenditure by the Principal and the Board against supporting tax invoices, other documentation and relevant policies and approval guidelines. • Reviewed other sensitive areas such as travel, entertainment and credit cards against supporting tax invoices, other documentation and relevant policies and approval guidelines. • Discussed with the Principal and Presiding Member about fraud processes and policies and enquired whether they had any knowledge of any suspected or identified fraud occurring during the year. • Reviewed the Board and the Principal’s remuneration against MoE approvals and limits. 	<p>No issues were noted in this area.</p>
<p>Principal Coaching and Wellbeing Support Grant</p> <p>As you are aware for 2023 and 2024 principals could access funding of up to \$6,000 per annum for professional coaching and support for their leadership role.</p> <p>The Ministry of Education provided guidance on the use of these funds noting spend was to be in accordance with the School’s policies on professional development and sensitive expenditure, and to be in line with the Office of the Auditor General’s sensitive expenditure guidance.</p>	<p>As part of our audit procedures, we have obtained an understanding of the spend to date from the fund and performed an analysis of the appropriateness of this spend, specifically considering whether it is in line with the Ministry of Education and the Office of the Auditor General guidance.</p>	<p>No issues were noted in this area.</p>

Area of focus	Our response	Findings
<p>Office of the Auditor-General (“OAG”) audit brief matters</p> <p>As you are aware our audit is completed under contract from the OAG and annually we are asked to specifically consider certain potential matters of interest.</p> <p>Areas of focus this year remain similar to previous years including:</p> <ul style="list-style-type: none"> • support for the cyclical maintenance provision • segregation of duties • sensitive expenditure; • financial difficulty risk factors; and legislative compliance. 	<p>Our audit procedures considered these matters as relevant and in accordance with OAG expectations.</p>	<p>No issues were noted in this area.</p>
<p>Annual Report</p> <p>The Education and Training Act 2020, and Education (School Planning and Reporting) Regulations 2023 set out the contents of school annual reports. As well as the school’s annual financial statements, a school’s annual report must include the following:</p> <ul style="list-style-type: none"> • statement of variance; • report on how the school has given effect to Te Tiriti o Waitangi; • evaluation of the school’s students’ progress and achievement; • statement of compliance with employment policy; and • Statement of kiwisport funding. 	<p>As a part of our audit procedures, we have obtained and read the other information contained within the annual report.</p>	<p>No material inconsistencies were noted in this area.</p>
<p>Publishing Annual Reports online</p> <p>The Education and Training Act 2020 requires you to publish your Annual Report online. Your Annual Report contains your audited annual financial statements including our audit opinion, statement of variance, evaluation of the school’s students’ progress and achievement, report on how the school has given effect to Te Tiriti o Waitangi, statement of compliance with the good employer policy, list of Board members and Kiwisport funding.</p> <p>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, as the value of good accountability lessens over time.</p>	<p>As a part of our audit procedures, we have obtained verification to the publishing of your 2023 Annual Report on your website.</p>	<p>We note that you did publish your 2023 Annual Report on your website.</p>

Annual budget

Section 11(i) of the Education (School Planning and Reporting) Regulations 2023 requires each school to disclose budgeted figures for the statement of financial performance, the statement of financial position, and the statement of its cash flows.

As a part of our audit procedures, we have obtained the budget for each of these statements and verified that the full budget has been approved by the Board.

We note that the 2024 budget does not include all the statements required. It is important to consider the budgeted financial position of the school and its future cash flows to ensure that the Board can effectively manage its working capital and cash flows. The school is also required to disclose the budgeted amounts for these statements in its annual financial statements, and these amounts should be derived from the Board approved budget at the start of each financial year.

We recommend that the Board produce a budgeted Statement of Financial Position and Statement of Cash flows at the start of each year, alongside the budgeted statement of financial performance, as part of your usual budget setting routine.



4. Assessment of internal controls

Our audit approach requires us to obtain an understanding of an entity's internal controls, sufficient to identify and assess the risks of material misstatement of the financial statements whether due to fraud or error.

We would like to remind the Board that it is their responsibility to ensure that there are appropriate policies, procedures and segregation of duties in place with regard to internal controls in particular around cash transactions. The risk of fraud and error occurring is particularly heightened around cash as this is an area where fraud can go easily undetected.

As is the case for many schools, the number of people involved in the administration and accounting functions is very limited. This brings with it an increased inherent risk that errors and omissions may occur and go undetected.

Having suitable internal controls in place helps the Board protect against, and detect, fraud and error. Most fraud happens in schools because a person has overridden an internal control or has not followed policies and procedures.

The following are common areas of weakness in internal controls in school audits:

Cash Receipting

The most common fraud reported in schools is the theft of small amounts of cash because of weak physical controls and a lack of segregation of duties.

Effective controls require good segregation of duties (needing more than one person to complete the task). Schools, particularly small schools, can find it difficult to segregate duties, often because they have few administration staff. Where this is the case, management needs to provide careful monitoring and oversight.

Schools may reduce the risk of fraud in this area by:

- Encouraging electronic payment for fees or donations;
- Storing cash in a secure location; and
- Minimizing how long cash is held on the premises.

Credit Cards

There is a trending increase in the use of credit and other cards in schools and there are often poor controls over these cards. It is important that credit card payments are subject to the same controls as other spending. It is recommended an "one-up" principle is used when approving expenses, including credit card spending. This means the Presiding Member should approve the Principal's expenses. Receipts should be provided to the approver for all spending, along with an explanation for the expenditure.

School Payroll

Because the EdPay system has limited data entry controls, individual schools are responsible for checking for and detecting errors by reviewing fortnightly payroll reports. Many schools do not have someone independent (i.e. someone who does not have access to the payroll) reviewing these payroll reports. Segregation of duties is needed for this to be an effective control. Where schools are not properly reviewing their fortnightly payroll reports, there is a higher risk of fraud or error.

Revenue Recognition

The inherent risks relating to income are greatest in relation to the receipt and recording of Locally Raised Funds, Donations etc., and there are limited audit procedures we can adopt to ensure all money that should be received is properly accounted for.

It is important that you are aware of these risks as it is your responsibility to ensure the school's internal controls operate effectively and that the resultant financial statements are accurate. You should ensure that sufficient oversight is exercised by the Board or a delegated nominee on a regular basis in order to reduce the likelihood of error or omission to a level that the Board is comfortable with.

In performing our audit for the year ended 31 December 2024 we have not identified any significant deficiencies in internal controls which would impact upon our ability to provide our opinion on the financial statements for the year ended 31 December 2024.

5. Other communications

The following matters relevant to our audit of Dunedin Rudolf Steiner School for the year ended 31 December 2024 are communicated in accordance with the requirements of New Zealand auditing standards.

Matter to be communicated	Response
Written representations	A copy of the representation letter to be signed on behalf of the Board has been circulated separately.
Accounting policies and financial reporting	There were no changes in accounting policies during the year ended 31 December 2024. We have not become aware of any significant qualitative aspects of the School's accounting practices, including judgements about accounting policies, accounting estimates and financial statement disclosures that need to be communicated to the Board, other than those already communicated in this report.
Related parties	No significant related party matters other than those reflected in the financial statements came to our attention that, in our professional judgement, need to be communicated to the Board.