

Report for Waiuku Board of Trustees re 2021 Auditors Comments

8th June 2023

Mike Leach- EdSol NZ

The Board has asked for an independent review of the “Note 6” and “Emphasis of matter-Probity of Expenditures” from the Annual Report for the year ended 31 December 2021.

p.12 “Included in other administration expenses and locally raised funds expenses is expenditure related to the former principal leaving. This expenditure included \$1527 for a present and \$6909 in total for multiple leaving ceremonies. The expenditure was approved by the Board and considered appropriate given the principal had been at the school for 13 years. The expenditure included in activities, with locally raised funds that were originally raised for a Kapa Haka trip that was unable to commence due to Covid-19 restrictions. The school has utilized the funds raised in respect of that trip to offset expenses in relation to the principal leaving.

Emphasis of Matter-Probity of Expenditure

“Without modifying our opinion, we draw attention to note 6 to the financial statements, which outlines the amounts spent on gifts and events to farewell the former principal. The \$1527 gift exceeded the school’s gift policy which allowed for a gift of \$350 given the principal’s length of service. We consider the amount of \$6909 spent on leaving ceremonies to be relatively high for a school. Spending on farewells and retirements using public money should be both moderate and conservative, and appropriate for the circumstances.

We note that the funds originally raised for a Kapa Haka trip were used to pay for most of this expenditure. However, it was not clear whether this was communicated to those that contributed to the fundraising. If funds cannot be used for the purposes for which, schools need to ensure that the funds are used for a similar purpose where possible, and if not possible should consult with those from which the funds have been raised.”

Summary of events that led to this.

The board gave approval for the school to provide farewells for the principal. SLT members were allocated separate roles in organising these farewells. The farewell from the community was then taken to the in-school committee Te Hononga Kite Te Ao Maori to organise. There are minutes of these meetings that describe the planning and responsibilities. As from the minutes, this group did not feel that the board allocated funds were sufficient to provide an appropriate farewell from the local Iwi, their whanau and other guests. They decided to raise funds through their raffle process and these funds would be retained in the school accounts to show actual income and expenditure. The question as to how to keep this information away from the principal’s continual review of accounts arose as they wanted to keep the community celebration a surprise event.

The Te Hononga Kite Te Ao Maori committee had planned in late 2020 to take the Kapa Haka students on a trip around the South Island and a fundraising ledger was set up. Covid struck the community and school in term one of 2021 so the trip was cancelled but the ledger stayed open. After the meeting of the Te Hononga Kite Te Ao Maori in May they decided to use the “South Island Trip” ledger as the place to collate and record the income and expenditure for the community farewell. Income and expenditure was coded under the term Kapa Haka trip (see ledger recordings).

The organising group was aware of this. The organizing committee felt that there was no reference to the South Island trip in the raffle organization (see Piki's comments).

The community event occurred on 3rd July 2021 as per the organisation in the minutes.

The audit identified the contents of the ledger as a concern but did not accept the clarification of the coding and use of this public raised funds and thus they reported it "without modifying our opinion."

The term "Probity" in this instance is interesting because it implies unethical, dishonesty and unfair, probably worth viewing Audit New Zealand's definition they released on the 8/11/2022 "What good looks like: Probity."

The comments made in the Audited Annual Report, interpreted funding raised for the Kapa Haka was used to cover most of the costs of the community farewell. The descriptors used in the ledger reinforced this view so without the understanding of the minutes, and actions of the members of the Te Hononga Kite Te Ao Maori they concluded which formed the basis of the auditor's comments.

The Board have taken considerable steps to ensure that such an event will not occur again. They will review the relevant policies and procedures (gifts, financial procedures, delegated authorities etc.). They will contest the auditor's comments if they disagree with comments made in the future. They may review their fundraising policies and procedures. Staff can have purchase costs refunded once they have provided a receipt and this is approved by the delegated fund holders, not sure this is good practice.

Ledgers like "The South Island Trip" should be set with approval of the principal and should only contain information pertinent to the venture. I am not sure how the "raffle" was organised and whether it met legal requirements or what information was contained on the tickets.

The notes below are taken from the College's data base.

Appendix One- Minutes taken and these were accessed from the college's files under Te Hononga ki to Ao Maori by Gowan.

Te Hononga ki to Ao Maori Hui Minutes

6th May 2021

Attendance: Selwyn, Jeri, Kirsty, Amy, Emma, Rhema, Piki, Lorraine

Karakia – Selwyn

<p>Business from last meeting:</p> <p><u>Raffles</u></p> <p><u>Easter Basket Raffle</u> First prize – Matiria, second prize – Selwyn <u>Waiheke Raffle to be drawn tomorrow.</u></p> <p><u>Manukanuka ki Awaroa:</u> Selwyn's trip Monday 10th May, all ready to go. Kayak training after school today. Emma offered 4 pairs of tramping boots if needed.</p> <p><u>Matariki Community Schools Concert</u> To be held week 8 Friday 25th 4pm in the college hall. Stalls to be set up under gazebos on the quad. Food stall and maybe some students to do face painting to occupy the younger children. Ask other schools to bring their own gazebo.</p> <p><u>Te Wiki o te Reo Maori</u> Postpone staff lunch to sometime in term 3 during Te Wiki o te Reo Maori</p>	<p>Amy</p> <p>Selwyn</p> <p>Piki, Rhema & Lorraine</p> <p>Emma Piki</p>
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Marae Hui

We will discuss term 2 marae day at next meeting.

Tom's Farewell:

- Guest list to include ex students/parents, ex teachers,
- Plan given by Rhema to us. Created by ex-students, Rhema and Piki.
- Invites to be made. Emma to create. Invites are to be mailed out

- Taonga has been arranged.
- Kapahaka team will perform as well as doing waitress duties.
- Decided on a hangi for meal with side dishes plus a grazing table. – Have organised \$15 per head for 300 people max. Budget approx. \$4500.
- Budget – Budget for this will come from a combination of Kapa Haka, fundraiser and Board given money
- Alcohol BYOD –board would need to approve BYOD this will determine if security is needed. (to be discussed at next meeting)
- Looking into cost of security.
- Turongo has written a school haka and Robert Mika (ex student) has put actions to it. Will be performed for the first time at Tom's farewell. Looking at practices on Wednesday afternoon and one during the weekend so that Robert can attend. Students will learn this in time for the day.

Rhema
Selwyn

Piki and Rhema

Emma

Rhema/Henry

Jeri

Selwyn

Rhema and
Henry

Māori Community Farewell for Tom
July 2021

Pukeoware Hall Saturday 3rd

No Children Event

M.C: Trent Brown Marsh

Entertainment: Henry

Present Kapa Haka students help with Set up, Kai prep, serving, tidy up

Time	Proceedings	Notes	Things to add
2.00pm	Pōwhiri Whakatau Haka Pōwhiri	Ngaati Te Ata Trent and Robert Kai Karanga – Whaea Piki Mass Haka Pōwhiri	
2.30pm	Hariru Mix and Mingle		
3.00pm	Karakia Kai will be served	Hangi small size hangi Two meats Vegetables and stuffing Grazing table Nibbles - crackers chips sweets Cheese dips BYO alcohol / or Kentish to run a cash bar Security PENDING Trent – present PowerPoint	Emma to organize Invitations. Amy will help to organize waitresses on the day. Primefocus Security \$100 + gst per hour for 2 x security guards. 5 hours = approx. \$500 + gst.
3.45pm	Nga Raukura Speeches Ex Students from 08-12	Robert Mika to lead	
4.05pm	Ex students from 13 –18	Trent and Ngaiwi to lead	

4.25pm	Ex and Present students 19-21	Waiora, Zahntaye and Raiha to lead	
4.45pm	Tuku Taonga Ceremony Karakia	<ul style="list-style-type: none"> • Hei Tiki on behalf of the Te Hononga Ki te Ao Māori • Harakeke Backpack • Plants from ex students • Bouquet of flowers • Ngaati Te Ata Taonga 	•
5.00pm	MASS PERFORMANCE	Ex and Present students Waiata: Waiohua e Te Atua E nga Iwi New Haka written by Turongo Paki and put together by ex student Robert Mika to acknowledge Tom and our Kura.	
	Entertainment	Henry	
	Finish		

Appendix two- Budget drawn up by **Te Hononga ki to Ao Maori** from their files.

Budget for Toms Farewell

\$2000.00 from fundraising

\$1500.00 Koha from the board

Kapukeke - Cake	\$220.00
Gilmours – Food	\$666.38
Look Sharp	\$58.00
Warehouse	\$25.00
Hangi Wood	\$100.00
Janie Flavell	\$100.00
Chicken and Pork	\$350.00
Look Sharp Shopping (Rhema)	\$236.50
Kmart (lights)	\$75.00
Countdown (Food)	\$86.86
Pak n Save	\$228.40
Warehouse	\$100.00
New world	\$162.17

Appendix Three- Email trail from Piki explaining (validated By Jeri).

On 5/05/2023, at 3:11 PM, Piki Jakeman <ja@waiuku-college.school.nz> wrote:

Just some clarity around this whole debacle from te Hononga ki te ao Maori Dept'

1. The South Island trip was talked about as a possible excursion for our Kapa Haka group, we opened an account for it but due to covid we never got to raise any money for the trip, and we never got to meet with whanau to seek interest, so no names were collected for such a trip.
2. For Toms farewell the BOT approved the Maori Dept \$1500, New Zealand Steel contributed \$500 with their koha and we ran a Waiheke Accommodation Raffle (profit \$1500) which was a raffle targeting Ngati Te Ata Iwi and Kapa Haka whanau as our main source of contributors. The advertising involved with this raffle never mentioned South Island Trip.
3. In a discussion with Brian, Rhema, and Jerrilyn, Rhema was advised to put the money into the Kapa Haka Trip ledger account so Tom would not suspect a surprise farewell for himself.
4. In the matter of a special farewell planned by Iwi and the Maori Dept. This shows the respect and the close relationship developed over the 11 years service Tom had given to our school and iwi. He has been our strongest advocate of Te Reo Maori and has moved our Maori department into a more culturally accepted space where our children felt safe and more appreciated for the community services, we often have to engage in.

We do have evidence of receipts, meeting minutes and email communications etc. should you need them

Now on reflection, that account should have been closed down.

Please come and see us Kanohi ki te kanohi should you need anything further,

Naaku noa
Piki Jakeman

From: Piki Jakeman <ja@waiuku-college.school.nz>

Sent: Thursday, May 4, 2023 4:12 AM

To: Michael Leach <michael@edsolnz.co.nz>

Subject: Re: Report for Waiuku Board of Trustees re 2021 Auditors Comments

Kia ora Micheal, will confer with Rhema tomorrow and get back to you ASAP

Kia ora Piki

The board at Waiuku College asked me to investigate the Auditors comments about Tom's farewell. Could you have a read of this and let me know whether I have this correct please. This will be confidential for the Board.

Nga mihi nui
Michael Leach

Appendix 4. Jeri's comments

Hey Mike

Looks accurate to me.

Thank you
Jeri

Kia ora Jeri

The board at Waiuku College asked me to investigate the Auditors comments about Tom's farewell. Could you have a read of this and let me know whether I have this correct please. This will be confidential for the Board.

Nga mihi nui
Michael Leach

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Jerilynne Dong-Bhana

Deputy Principal - 10DB Whānau teacher

j.dong-bhana@tauhara.school.nz

07 378 9304 ext 906