

	Policy
	Policy Category: GOVERNANCE
	Date Created: November 2016
	Policy Name: Publish Audited Statement Policy

Policy and Recommended Procedure

1] Management will ensure that an accounting statement will be prepared, as soon as possible after the end of the financial year, that shows;-

- the amount of funding received from the Ministry of Education, and
- the use to which this funding has been put.

This statement may be an extract of the Centre's financial records or reports.

(when audited this accounting statement constitutes `the audited statement')

2] Management will ensure they engage the services of a qualified person who will carry out an audit of the statement to verify that it is true and accurate and shall, within 90 days of the end of the Centre's financial year, provide to Management a letter or statement that confirms the audit has been carried out.

3] Management will display a copy of the audited statement on the notice board (available to educators, parents/guardians, whānau, the local community and government officials) for a period of 2 months after it has been received from the auditor.

4] If the most recent audited statement is not on display, Management will display a statement that advises parents when and how they may get access to a copy. Management provide a copy of the most recent audited statement to educators, parents/guardians, whānau, the local community and government officials if requested.

Authorised:	Grow
Date:	Term 3 2021
Review Date:	Term 3 2023
Consultation Undertaken:	