



# WELLINGTON GIRLS' COLLEGE

**To: Michael Rania**  
**Appointed Auditor / Partner**  
**Moore Markhams Wellington Audit**  
**PO Box 24324**  
**Manners Street**  
**WELLINGTON 6142**

Dear Mr Rania

## **AUDIT LETTER OF REPRESENTATION: YEAR ENDED 31 DECEMBER 2023**

This representation letter is provided in connection with your audit, carried out on behalf of the Auditor-General, of the financial statements of Wellington Girls' College (from now on "the School") for the year ended 31 December 2023 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 2023; 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 Sector - Public Benefit Entity Standards Reduced Disclosure Regime

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) issued by the New Zealand Auditing and Assurance Standards Board.

### **General responsibilities**

To the best of our knowledge and belief:

- the resources and 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 or error, and which enables the preparation of the financial statements that are free from material misstatement whether due to fraud or error (a requirement of paragraph NZ40.1(a) in ISA (NZ) 240).

### **Responsibilities 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 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 2023; 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 the Public Sector - Public Benefit Entity Standards Reduced Disclosure Regime.
- we believe the methods, significant assumptions, and data used in making and supporting the accounting estimates and the related disclosures in the financial statements are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework;
- 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 the Public Sector - Public Benefit Entity Standards Reduced Disclosure Regime.

### **Responsibilities to provide 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;
- we have disclosed the identity of the related parties, all of their relationships, and all of their transactions of which we are aware; and
- 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.



### Cyclical maintenance

We have reviewed the Cyclical Maintenance Provision and consider it to be appropriate.

- we confirm the following dates of work 'last done' and 'year due' 'in respect of cyclical maintenance projects:

<i>Project</i>	<i>Year done</i>	<i>last</i>	<i>Year due</i>
Block K - Repaint exterior	2018		2035
Block K - Repaint interior	2011		2026
Block G - Repaint interior classrooms (current)	2014		2024
Block G - Repaint interior corridors	2014		2025
Block G - Repaint interior classrooms	2016		2026
Block G - Repaint exterior	2017		2027
Block D (Old Gym) - Repaint interior	2017		2027
Block D (New Gym) - Repaint interior hallway, sports office, changing rooms and bathroom	2018		2028
Block D - Repaint exterior	2017		2027
Block C - Repaint exterior	2017		2027
Block C - Repaint interior - Library	2019		2029
Block C - Repaint interior - Art	2023		2033
Block B1 (Drama) - Repaint interior	2014		2024
Block B1 (Drama) - Repaint exterior	2014		2024
Block T (R08) - Repaint exterior	2020		2029
Block T (R08) - Repaint interior	2020		2024
Block T (R05&R06) - Repaint exterior	2020		2029
Block T (R05&R06) - Repaint interior	2014		2024
Block T (R03) - Repaint exterior	2020		2029
Block T (R03) - Repaint interior	2023		2033
Block T (R04) - Repaint exterior	2020		2030
Block T (R04) - Repaint interior	2014		2024
Block T (T21 T22) Repaint interior	2014		2024
Block T (T21 T22) Repaint exterior	2022		2032
Block Toilet - Repaint exterior	2020		2029
House (Pavillion) - Repaint exterior	2017		2030
House (Pavillion) - Repaint interior	2020		2030
Block F1 (Drama 2 ) - Repaint interior	2014		2024
Block F 1 (Drama 2 ) - Repaint exterior	2014		2024
Block F1 (RO1) - Repaint interior	2015		2025
Block F 1 (RO1 ) - Repaint exterior	2015		2025
Block F1 (RO2) - Repaint interior	2015		2025
Block F 1 (RO2 ) - Repaint exterior	2015		2025

### Controlled entities

We confirm that WGC Parents' Association is not a controlled entity of the school for the purposes of financial reporting.

### Funds held for capital works projects

We confirm that the capital works project/s "SIP Brook Toilet Block and Drainage" (with unspent funds of \$16,397), "MOE 5YA Hobson" (with spent to date of \$34,995), "MOE LSM- doors (with unspent funds of \$26,606), "MOE LSM- access (with spent to date of \$58,459), and "MOE Property works" (with unspent funds of \$120) are still to be completed as at balance date.

### **Going concern**

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 continues to adopt the going concern basis of accounting in preparing the financial statements for the year ended 31 December 2023. 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 20 May 2024, 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, that we can reasonably be expected to be aware of concerning 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.

### **Conclusion**

To the best of our knowledge and belief:

- The financial statements present fairly the financial position of the School as at 31 December 2023 and its financial performance and cash flows for the year then ended in accordance with Public Sector - Public Benefit Entity Standards Reduced Disclosure Regime
- The information and opinions set out above and given to you in connection with your examination of the financial statements of the School are true and fair.
- We know of no undisclosed matters affecting or likely to affect the financial statements of the School which you ought to be aware of before signing your report.

These representations 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 during the course of the audit.