

27 June 2025

The Board of Trustees
Whangarei Heads School

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Dear Board of Trustees

Whangarei Heads School - Audit Management Letter

We have completed the audit of your financial statements for the year ended 31 December 2024.

The primary aim of our audit is to form an opinion as to whether your financial statements fairly reflect the results of your organisation's activities for the reporting period and its financial position at balance date. The audit report expresses this opinion.

In forming our audit opinion, we conducted detailed tests of selected transactions and reviewed the key controls in place to ensure the effective operation of your accounting systems and internal controls. To ensure you receive maximum benefit from our audit we provide feedback from our evaluation of your systems and highlight areas of possible weakness or where we believe improvements can be made. That is the major purpose of this letter.

Required Communications

As required by the Auditing Standards we affirm that:

- We have had no disagreements with management during our audit, nor have we had any serious difficulties in dealing with management.
- We have not identified any instances of fraud involving senior management or any other frauds that have caused a material misstatement in the financial statements.
- We have not noted any significant risks or exposures that are required to be separately disclosed in the financial statements.
- We have no disagreement with the selection of Accounting Policies and applied accounting principles in the financial statements.
- We have not identified any breaches of legislation during our audit.

We reaffirm we are independent of your organisation, and that we have no relationship with your organisation that impairs our independence.

Audit Adjustments

Please find attached a list of adjusted errors found during the course of our work.

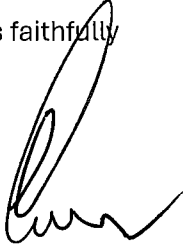
Conclusion

We were pleased to note that we found the records and the financial statements to be of a high standard. We are pleased that we found no procedural matters at this stage. This letter is prepared solely for the use of the Board of Trustees and senior management of Whangarei Heads School. It may not be provided to third parties without our prior written permission.



Thank you to your team who assisted us in the completion of our audit work. Please feel free to contact us to discuss your proposed responses to our recommendations or if you have any questions on any issues raised.

Yours faithfully



Steve Bennett
Bennett and Associates



Adjusted Errors:

1. To correct capital works to correct projects

Code	Name	Group	Debit	Credit
2393	Grounds R&M	expenses	2,194.00	-
2495	Security/Fire Protection	expenses	-	345.78
D02E	205964 Block 1, Pool, Fence, & Shed Expenditure	liabilities/ equity	-	240.37
D08E	227700 Classroom 1 Internal Refurbish Expenditure	liabilities/ equity	-	882.53
D09	Toilet Refurb, Deck, Ramp	liabilities/ equity	-	15,548.50
D09E	234092 7: Toilet Refurb Deck,Ramp,Electrical,ILE	liabilities/ equity	292,783.24	-
D10E	234093 6: Floor Wall,Window,Cladding,Electrical	liabilities/ equity	15,548.50	-
D10E	234093 6: Floor Wall,Window,Cladding,Electrical	liabilities/ equity	-	10,776.61
D10E	234093 6: Floor Wall,Window,Cladding,Electrical	liabilities/ equity	-	10,167.30
D12E	234089 Block 3a Subsidence	liabilities/ equity	-	21,838.61
D13E	234094 8: Refurbishment Plans	liabilities/ equity	-	403,108.81
D15E	242470 Site: Carpark Works - Stage 1	liabilities/ equity	151,259.87	-
D16E	234090 1: Window Joinery Replacement	liabilities/ equity	2,450.00	-
D16E	234090 1: Window Joinery Replacement	liabilities/ equity	-	927.10
D17E	234091 4: Floor Coverings Replacement and ILE Upgrades - Sta	liabilities/ equity	46,819.76	-
D21E	Capital Works Project	liabilities/ equity	-	47,219.76
			511,055.37	511,055.37