

# Chapter 11

## Record Keeping

### Overview

#### Introduction

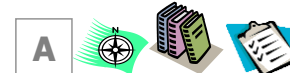
Early childhood education (ECE) services must meet the conditions of their licence to be eligible for Ministry of Education funding. This includes meeting requirements for record keeping and reporting on the use of funding.

Record keeping also ensures the Ministry of Education can verify funding claims.

#### In this chapter

This chapter contains the following topics:

Title	Section
Record keeping requirements	11-1
Funding claim audits and record keeping audits	11-2



## 11-1 Record keeping requirements

<b>Introduction</b>	<p>This section explains what records ECE services must keep to support their funding claims.</p>
<b>Keeping records</b>	<p>Paper-based enrolment and staffing schedules must be maintained in pen. If these documents are electronically generated, alterations and verification must be in pen.</p> <p>Paper-based attendance schedules must be maintained and verified in pen. Electronic attendance schedules must adhere to the Electronic Attendance Records Criteria outlined in chapter 6-3 of the Funding Handbook.</p> <p>Do not use 'white out' on records maintained in pen. If you need to make changes do so by crossing out the error and making the corrections in pen.</p>
<b>Maintaining records</b>	<p>Records can be <i>stored</i> in a form to suit your service but <b>must</b> be available on request to Ministry of Education staff, reviewers from the Education Review Office (ERO), and other authorised personnel.</p> <p>Whether records are stored in paper-based or electronic format they must meet the following conditions:</p> <ol style="list-style-type: none"><li><i>Integrity</i> – the record is complete, unaltered, and protected against any unauthorised changes.</li><li><i>Usability</i> – the record can be located, retrieved, preserved, and interpreted.</li></ol> <p>All records required to support funding claims must be retained for a minimum of 7 years.</p> <p>Services risk losing funding if their records cannot be audited because they are unclear or ambiguous, or are not available for audit.</p>
<b>Records for all services</b>	<p>All services must keep the records listed in the table on the next page of this chapter.</p> <p>This information allows the Ministry to ensure that the correct number of funded child hours have been claimed by the service.</p> <p>See <b>Chapter 6</b> of this Handbook and the relevant section for your service type (in <b>Chapter 3</b>) for further information on record keeping requirements.</p>

## 11-1 Record keeping requirements, Continued

All Services			
Requirement	Purpose	Relevant section	Template example
Enrolment records	Enrolment agreements are used by the Ministry to verify the days/sessions that each child is enrolled for and expected to attend.	6-1	Yes
Attendance records	Attendance records are used by the Ministry of Education to verify that the children have attended the service as claimed and to identify when a child is absent, and to verify that the absence rules have been applied correctly. Hospital-based services have slightly different requirements; this is covered in <b>Section 3-B-3</b> .	6-3	Yes
Enrolment records for children claiming 20 Hours ECE	Services will need to indicate whether a child is receiving 20 Hours ECE, any agreements by parents/caregivers to pay optional charges, and that the attestation section of the enrolment form has been completed by the parents/caregivers.	4-4	Yes
Payment records for 20 Hours ECE	Services must keep records of fees, donations and optional charges received from parents.	4-4	No

### Teacher-led services

Teacher-led services must also keep other records listed in the table in the tables below. Home-based services have other additional requirements, depending on whether they are funded at the standard rate or the quality rate.

See **Section 3-B** for further information on record keeping for teacher-led services.

## 11-1 Record keeping requirements, Continued

Additional Requirements for Education and Care Service and Hospital-based services			
Requirement	Description	Relevant section	Template example
Staffing record	The staffing record is used by the Ministry to verify that the correct number of Certificated Teacher Hours has been claimed.	3-B-2	Yes
Copies of practising certificates	Copies of practising certificates are used by the Ministry to: ❖ verify the certification status of teachers employed by the service	3-B-2	Yes
Copies of ECE qualifications	Services will need to provide certified copies of their staff's qualifications to verify they are New Zealand ECE qualified.	3-B-2	No
Copies of primary qualifications	Services will need to provide certified copies of their staff's qualifications to verify they are New Zealand qualified primary teachers.	3-B-2	No
Copies of overseas qualifications and NZQA assessment of these	Services will need to provide certified copies of their staff's overseas teaching qualifications and evidence that NZQA has assessed these as equivalent to a New Zealand ECE or Primary teaching qualification.	3-B-2	No
Copies of Teaching Council endorsements	Services will need to provide copies of the Teaching Council's endorsement (at ECE or Primary level) for teachers who have achieved certification through the Teaching Council's discretionary pathway.	3-B-2	No
Attestation of certificated teachers' salaries	Services must keep records that verify the pay rate at which each certificated teacher is paid and evidence of how a certificated teacher's initial and current salary was determined.	3-B-2 9-6	No

## 11-1 Record keeping requirements, Continued

Additional Requirements for Kindergartens			
Requirement	Description	Relevant section	Template example
Staffing record	The staffing record is used by the Ministry to verify that the correct number of Certificated Teacher Hours has been claimed.	3-B-2	Yes
Copies of practising certificates	Copies of practising certificates are used by the Ministry to: ❖ verify the certification status of teachers employed by the service	3-B-2	Yes
Copies of ECE qualifications	Services will need to provide certified copies of their staff's qualifications to verify they are New Zealand ECE qualified.	3-B-2	No
Copies of primary qualifications	Services will need to provide certified copies of their staff's qualifications to verify they are New Zealand qualified primary teachers.	3-B-2	No
Copies of overseas qualifications and NZQA assessment of these	Services will need to provide certified copies of their staff's overseas teaching qualifications and evidence that NZQA has assessed these as equivalent to a New Zealand ECE or Primary teaching qualification.	3-B-2	No
Copies of Teaching Council endorsements	Services will need to provide copies of the Teaching Council's endorsement (at ECE or Primary level), for teachers who have achieved certification through the Teaching Council's discretionary pathway.	3-B-2	No

## 11-1 Record keeping requirements, Continued

Requirements for Home-Based Services	
If your home-based ECE service...	you must...
is funded at the standard funding rate	<ul style="list-style-type: none"> <li>❖ have enrolment records for each child <b>and</b></li> <li>❖ keep attendance records to show the hours each child attended <b>and</b></li> <li>❖ have educator timesheets that show the hours worked <b>and</b></li> <li>❖ have certified copies of all educator qualifications <b>and</b></li> <li>❖ have a master staff record that shows the qualifications of educators and their exit and entry of educators from the licence <b>and</b></li> <li>❖ have a monthly record that shows how the service is meeting the percentage qualification requirements each calendar month <b>and</b></li> <li>❖ keep records for Christmas coverage when services have been reconstituted over the holiday period.</li> </ul> <p>See section 3-B-4 for further details on the required records for standard-funded home-based services.</p>
is funded at the quality funding rate	<ul style="list-style-type: none"> <li>❖ have records as for services funded at standard funding rate</li> </ul> <p><b>plus</b></p> <ul style="list-style-type: none"> <li>❖ keep a record of coordinators': <ul style="list-style-type: none"> <li>• names</li> <li>• qualifications</li> <li>• hours during which they were on duty or on-call</li> <li>• breaks when the coordinator was not on duty</li> </ul> <b>and</b> </li> <li>❖ keep records to show that coverage was maintained at all the required times (e.g. coverage by a relief coordinator) <b>and</b></li> <li>❖ keep a record of educators in training and their credits earned, as well as those with full qualifications.</li> <li>❖ See section 3-B-4 for further details on the required records for quality-funded home-based services.</li> </ul>



## 11-2 Funding claim audits and record keeping audits

---

### Purpose of the funding claim audit

The purpose of a funding claim audit is to:

- verify that the service is claiming and receiving the correct amount of funding
  - verify that a service is meeting the record keeping requirements
  - provide advice and assistance to services about record keeping requirements.
- 

### Documentation required

You **must** supply the following documentation, for the period for which you are being audited, to the Ministry's Resourcing Auditors as part of the funding claim audit:

- RS7 Return
  - Attendance Registers
  - Enrolment Records
  - Staffing Records
  - Copies of practising certificates and Early Childhood qualifications (Teacher-Led services only)
  - Copies of New Zealand primary teacher qualifications (Teacher-Led services only)
  - Copies of overseas qualifications and the NZQA assessment of those qualifications (Teacher-Led services only)
  - Copies of the letter of registration with an ECE or primary endorsement from the New Zealand Teaching Council (Teacher-Led services only)
  - Completed EC12 and EC13 Forms
  - Audited general purpose financial statements or special purpose financial report
  - Records that demonstrate the employment relationship and the pay rate of the employed certificated teacher (education and care services and hospital-based services only).
-

## 11-2 Funding claim audits and record keeping audits,

Continued

### Services will be audited on

Services of all types will be audited to verify the accuracy of their funded child hour entitlement claims including record keeping requirements for 20 Hours ECE.

Services that are required to keep a Staff Hour Count (education and care services, hospital-based services and all-day kindergartens), will also be audited on:

- Certificated and Other Teacher Hour claims
- Qualifications of certificated teachers

Education and care services and hospital-based services that attest to paying all employed certificated teachers at least the amount specified in the Base Salary Scale described in Appendix 4 must hold verification of this attestation. This must include copies of signed employment contracts, letter of appointment and letter(s) confirming changes in salaries paid to certificated teachers, including certificated relievers.

Education and care services that attest to paying all employed certificated teachers according to the Parity Salary Scale, the Extended Parity Salary Scale or Full Parity Salary Scale described in Section 3-B-2, must hold verification of this attestation and evidence of the factors used to determine a teacher's initial and current salary step. This must include copies of signed employment contracts, letter of appointment and letter(s) confirming changes in salaries paid to certificated teachers, including certificated relievers. It must also include evidence of service recognition, previous relevant work experience, salary progression and other factors used to determine a teacher's initial and current salary step. See Section 3-B-2 for further information.

### The audit visit and report

The Resourcing Auditor will write to your service before the visit takes place, advising the time of the visit and the documentation you will need to have available.

Funding claim audits of home-based care networks will take place in the area in which the network operates.

An audit of a centre will generally take a full day, although sometimes longer periods may be required. The Resourcing Auditor will need a quiet place in which to work and access to a staff member who can answer any questions that arise.

At the end of the visit the Resourcing Auditor will provide a verbal report of the findings to the licensee or the licensee's authorised delegate.

A formal written report will be sent to the service provider contact person. This will usually be within two weeks of the audit.



## 11-2 Funding claim audits and record keeping audits,

Continued

### Funding and staffing adjustment

If the audit determines the service has been incorrectly funded the service will have their funding adjusted in the next funding cycle.

### Funding and attestation adjustments

Education and care services or hospital-based services who are found to have not met their attestation obligation for the Base Salary Scale described in Appendix 4 will have their funding adjusted to the applicable 0 – 24% base funding rate.

Education and care services or hospital-based services who are found to have not met their attestation obligation for Step 1 to 6 of the Parity Salary Scale described in Appendix 4 will have their funding adjusted to the applicable base funding rate.

The following table details how the funding rate will be determined based on the salary requirements met by the service:

Salary Requirements	Adjusted Funding Rate
No Steps	0 – 24% Base funding rates
Base Salary Step 1	Base funding rates  Funding band determined by the proportion of certificated teacher hours

Education and care services or hospital-based services who are found to have not met their attestation obligation for the Extended Parity Salary Scale described in Appendix 4 will have their funding adjusted.

The following table details how the funding rate will be determined based on the salary requirements met by the service:

Salary Requirements	Adjusted Funding Rate
No Steps	0 – 24% Base funding rates
Base Salary (Step 1)	Base funding rates  Funding band determined by the proportion of certificated teacher hours

<b>Parity Salary Scale (Step 1 to 6)</b>	<p>Parity funding rates</p> <p>Funding band determined by the proportion of certificated teacher hours</p>
--	--

Education and care services or hospital-based services who are found to have not met their attestation obligation for the Full Parity Salary Scale described in Appendix 4 will have their funding adjusted.

The following table details how the funding rate will be determined based on the salary requirements met by the service:

<b>Salary Requirements</b>	<b>Adjusted Funding Rate</b>
<b>No Steps</b>	0 – 24% Base funding rates
<b>Base Salary</b>	<p>Base funding rates</p> <p>Funding band determined by the proportion of certificated teacher hours</p>
<b>Parity Salary Scale</b>	<p>Parity funding rates</p> <p>Funding band determined by the proportion of certificated teacher hours</p>
<b>Extended Parity Salary Scale</b>	<p>Extended Parity rates</p> <p>Funding band determined by the proportion of certificated teacher hours.</p>

Any overpaid funding will be recovered in the next funding cycle.

## Appeals

The service provider contact person is able to appeal any audit findings in the report. The appeal must be filed within 20 working days of the receipt of the audit letter advising of the audit findings.

The letter of appeal should be addressed to the **Manager, Monitoring, Resourcing Division, Ministry of Education.**