




19 November 2020



Tēnā koe 

Thank you for your email of 23 September 2020 to the Ministry of Education requesting the following information:

Could I please make a request for the following information as soon as it is able to be made available:

- 1. Have any audits been carried out on Best Start Educare (BSE) govt funding since 2015*
- 2. If so, what were the results and may I please request a copy of the completed audit report*
- 3. How much ECE 20 free hours funding does BSE receive annually*
- 4. Has BSE had its ECE 20 free hours funding suspended during lockdowns throughout the year?*
- 5. Has MoE received any formal complaints about BSE in the past five years?*
- 6. If so, could I please receive copies of the complaints and the action MoE took as a result?*

Your request has been considered under the Official Information Act 1982 (the Act).

It is important to note that Best Start Educare (BSE) is the largest service in New Zealand, and currently have 262 individual centres.

- 1. Have any audits been carried out on Best Start Educare (BSE) govt funding since 2015***
- 2. If so, what were the results and may I please request a copy of the completed audit report***

As previously advised, I am providing you with 46 documents regarding funding audits carried out on BSE funding since 2015. The documents and my decision on their release are attached as **Appendix A**. Some information has been withheld under section 9(2)(a) of the Act, to protect the privacy of natural persons.

3. How much ECE 20 free hours funding does BSE receive annually

Please find the below table, that lists the total amount of 20 Hours ECE funding BSE received for the funding years 2015/16 to 2020/21. Please note that 20 Hours ECE is not the only form of government subsidy that is provided to early learning services. All funding rates can be found in Appendix 1 of the ECE Funding Handbook¹.

¹ <https://www.education.govt.nz/early-childhood/funding-and-data/funding-handbooks/ece-funding-handbook/appendix-one/>

Funding Year	Total MOE Funding	20 Hours ECE Funding	% 20 Hours ECE to Total MOE Funding
2016	\$212,715,430.21	\$125,156,851.67	58.84%
2017	\$217,770,636.48	\$126,245,624.77	57.97%
2018	\$219,644,155.35	\$122,232,438.76	55.65%
2019	\$219,781,808.16	\$118,983,874.45	54.14%
2020	\$224,770,153.10	\$121,676,921.82	54.13%
2021*	\$90,520,202.61	\$47,758,788.64	52.76%

**Please note this data was compiled in October 2020 when only one third of the annual payment had been processed.*

4. Has BSE had its ECE 20 free hours funding suspended during lockdowns throughout the year?

No early learning service had their funding suspended or clawed back during lockdowns. From 25 March until 30 May 2020 services were able to access an exemption to the absence rule for all permanently enrolled children attending a service. This allowed services to claim their normal funding for this funding period. This exemption to the funding rules was again provided from 12 August until 30 September 2020 during Level 3 COVID-19 for the whole country.

On 1 July all services were paid their advance funding (for the period July to October) at 90% rather than the usual 75%. On 1 November all services were paid their advanced funding (for the period November to February) at the usual 75% (except kindergartens who receive 100%).

No negative wash-up (clawback) of advance funding was actioned for any funding received for February to September 2020 funding periods.

5. Has MoE received any formal complaints about BSE in the past five years?

6. If so, could I please receive copies of the complaints and the action MoE took as a result?

In 2019, the Ministry received 415 complaints about licensed early learning services (including kōhanga reo), and of these complaints 354 relate to individual services. Once more it is important to note that BSE currently have 262 services across New Zealand out of the 4,665 licensed early learning services operating in New Zealand, and any comparisons of the number of complaints received for BSE against the numbers nationally should have this context in mind.

I am providing you with a spreadsheet that summarises the complaints received by the Ministry regarding BSE in the last five years as **Appendix B**. Tab 1 'Overview' provides an overview of the complaints, including the categories of complaints received vs complaints upheld. Tab 2 'Complaint category breakdown' provides a table including the descriptions of relevant complaint categories and a breakdown of how many complaints (received vs upheld) relate to each category. Tab 3 'Complaints Summaries' provides summaries of each complaint including the action the Ministry took as a result.

Prior to 2016 the Ministry did not summarise complaints in our reports, and in order to provide summaries at this time would require the manual collation of the complaints in order to provide a summary. I am therefore refusing the 2015 complaints summaries under section 18(f) of the Act, as the requested information cannot be made available without substantial collation or research.

I can tell you that in 2015 we received 16 complaints, six of which were upheld, one was not upheld and nine were not investigated by the Ministry.

You can find out more information on Early Childhood Education complaints and incidents from the 2019 Early Childhood Education Complaints and Incidents Report at <https://education.govt.nz/our-work/information-releases/issue-specific-releases/2019-early-childhood-education-complaints-and-incidents-report>.

Thank you again for your email. If you have further questions please feel free to contact our media team in the first instance at media.team@education.govt.nz. If you are unsatisfied with my response, you have the right to ask an Ombudsman to review it. You can do this by writing to info@ombudsman.parliament.nz or Office of the Ombudsman, PO Box 10152, Wellington 6143.

Nāku noa, nā



Katrina Casey
Deputy Secretary
Sector Enablement and Support

Appendix A - Best Start Educare Audit Reports

Doc #	Date	Name	Decision on release
1	17 Jul 15	2015 - 11518 ABC Kaitaia Jul 2015 ECE Audit Report	Release in part. Information withheld under section 9(2)(a) of the Act.
2	17 Jul 15	2015 - 11565 ABC Pipiwai Road Jul 2015 ECE Audit Report	Release in part. Information withheld under section 9(2)(a) of the Act.
3	17 Jul 15	2015 - 25295 Manurewa Community Kindy Jul 2015 ECE Audit Report	Release in part. Information withheld under section 9(2)(a) of the Act.
4	17 Jul 15	2015 - 30082 ABC Tauranga 8 July 2015 Audit Report	Release in part. Information withheld under section 9(2)(a) of the Act.
5	17 Jul 15	2015 - 30148 Kids to Five on Somerset July 2015 ECE Audit Report	Release in part. Information withheld under section 9(2)(a) of the Act.
6	17 Jul 15	2015 - 30216 ABC Peachgrove July 2015 Audit Report	Release in part. Information withheld under section 9(2)(a) of the Act.
7	17 Jul 15	2015 - 30246 Community Kindy The Mount July 2015 Audit Report	Release in part. Information withheld under section 9(2)(a) of the Act.
8	17 Jul 15	2015 - 40047 Montessori@Otumoetai July 2015 Audit Report	Release in part. Information withheld under section 9(2)(a) of the Act.
9	17 Jul 15	2015 - 40233 ABC New Plymouth July 2015 Audit Report	Release in part. Information withheld under section 9(2)(a) of the Act.
10	17 Jul 15	2015 - 40283 ABC Monokia July 2015 Audit Report	Release in part. Information withheld under section 9(2)(a) of the Act.
11	17 Jul 15	2015 - 40320 Topkids Pukuatua July 2015 Audit Report	Release in part. Information withheld under section 9(2)(a) of the Act.
12	17 Jul 15	2015 - 45675 Montessori @ Bethlehem July 2015 ECE Audit Report	Release in part. Information withheld under section 9(2)(a) of the Act.

Doc #	Date	Name	Decision on release
13	21 Jul 15	2015 - 10013 Community Kindy Pukekohe Jul 2015 ECE Audit Report	Release in part. Information withheld under section 9(2)(a) of the Act.
14	21 Jul 15	2015 - 25052 ABC Pukekohe Jul 2015 ECE Audit Report	Release in part. Information withheld under section 9(2)(a) of the Act.
15	21 Jul 15	2015 - 25337 Edukids Manukau Centre 1 Jul 2015 ECE Audit Report	Release in part. Information withheld under section 9(2)(a) of the Act.
16	21 Jul 15	2015 - 45040 ABC Tauranga Central July 2015 Audit Report	Release in part. Information withheld under section 9(2)(a) of the Act.
17	21 Jul 15	2015 - 45152 Early Years Nevis Street July 2015 Audit Report	Release in part. Information withheld under section 9(2)(a) of the Act.
18	21 Jul 15	2015 - 46393 Community Kindy Greenwood St July 2015 Audit Report	Release in part. Information withheld under section 9(2)(a) of the Act.
19	27 Jul 15	2015 - 10032 Marne Road Community Kindy ECE Audit Report July 2015	Release in part. Information withheld under section 9(2)(a) of the Act.
20	27 Jul 15	2015 - 20236 ABC Glenfield ECE Audit Report July 2015	Release in part. Information withheld under section 9(2)(a) of the Act.
21	27 Jul 15	2015 - 20537 ABC Manley Central ECE Audit Report July 2015	Release in part. Information withheld under section 9(2)(a) of the Act.
22	27 Jul 15	2015 - 25278 First Steps Wattledowns ECE Audit Report July 2015	Release in part. Information withheld under section 9(2)(a) of the Act.
23	27 Jul 15	2015 - 40277 Topkids Taupo July 2015 audit report	Release in part. Information withheld under section 9(2)(a) of the Act.
24	27 Jul 15	2015 - 45435 Topkids Gisborne July 2015 audit report	Release in part. Information withheld under section 9(2)(a) of the Act.
25	27 Jul 15	2015 - 50080 ABC Palmerston North July 2015 Audit Report	Release in part. Information withheld under section 9(2)(a) of the Act.

Doc #	Date	Name	Decision on release
26	27 Jul 15	2015 - 50120 Rainbow Inglewood July 2015 Audit Report	Release in part. Information withheld under section 9(2)(a) of the Act.
27	27 Jul 15	2015 - 55509 Edukids Queen Street July 2015 audit report	Release in part. Information withheld under section 9(2)(a) of the Act.
28	27 Jul 15	2015 - 60332 Early Years Tory Street Audit Report July 2015	Release in part. Information withheld under section 9(2)(a) of the Act.
29	27 Jul 15	2015 - 80044 ABC Balclutha Central Audit Report July 2015	Release in part. Information withheld under section 9(2)(a) of the Act.
30	27 Jul 15	2015 - 83077 ABC Oamaru Audit Report July 2015	Release in part. Information withheld under section 9(2)(a) of the Act.
31	3 Aug 15	2015 - 20104 Edukids Ponsonby ECE Audit Report July 2015	Release in part. Information withheld under section 9(2)(a) of the Act.
32	3 Aug 15	2015 - 20575 ABC Onehunga ECE Audit Report July 2015	Release in part. Information withheld under section 9(2)(a) of the Act.
33	3 Aug 15	2015 - 65077 ABC Beckenham July 2015 audit report	Release in part. Information withheld under section 9(2)(a) of the Act.
34	3 Aug 15	2015 - 70351 Donald Duck Preschool and Nursery July 2015 audit report	Release in part. Information withheld under section 9(2)(a) of the Act.
35	3 Aug 15	2015 - 70427 abc papanui July 2015 audit report	Release in part. Information withheld under section 9(2)(a) of the Act.
36	3 Aug 15	2015 - 70564 First Steps Roydvale July 2015 audit report	Release in part. Information withheld under section 9(2)(a) of the Act.
37	31 Aug 15	2015 - ECA505 August 2015 Stage 1 ECA Cover Letter	Release in full.
38	18 Sep 15	2015 - ECA505 Sep 2015 Stage 1 ECA Response	Release in full.
39	3 Aug 16	2016 - ECA505 BestStart Audit Report	Release in part. Information withheld under section 9(2)(a) of the Act.

Doc #	Date	Name	Decision on release
40	29 Aug 16	2016 - letter from Best Start - Early Childhood Funding Claim Audit Appeal & Response	Release in part. Information withheld under section 9(2)(a) of the Act.
41	16 Sep 16	2016 - ECA505 Best Start Audit Appeal Response	Release in part. Information withheld under section 9(2)(a) of the Act.
42	22 Jun 18	2018 - ECA505 BestStart S3 Audit Report	Release in part. Information withheld under section 9(2)(a) of the Act.
43	22 Jun 18	2018 - ECA505 Consolidated Report	Release in full.
44	9 Jul 18	2018 - letter from Best Start - Appeal Request	Release in part. Information withheld under section 9(2)(a) of the Act.
45	6 Aug 18	2018 - ECA505 BestStart Audit Appeal Response	Release in part. Information withheld under section 9(2)(a) of the Act.
46	7 Sep 18	Sept 2018 ECA505 Kids at Home Early Childhood Funding Audit	Release in part. Information withheld under section 9(2)(a) of the Act.

17 July 2015

ECA505
File: # 11518

Fiona Hughes
Service Provider Contact
ABC Kaitaia
PO Box 276177
Manukau
Auckland 2241

Early Childhood Funding Claim Audit

Attn: Fiona

A Ministry of Education audit of your *Early Childhood Funding Return* (RS7), for the period 1 February 2015 to 31 May 2015, was recently completed.

The audit showed that the RS7 was correctly stated.

Reporting

The audit results were discussed with 9(2)(a), 9(2)(a) and 9(2)(a) at the end of the audit. I would like to thank your staff for their assistance during the audit.



Laurette Roberts
Resourcing Auditor
Monitoring
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cc Ministry of Education Local Office, Whangarei
Resourcing Division

17 July 2015

ECA505
File: # 11565

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Early Childhood Funding Claim Audit

Attn: Fiona

A Ministry of Education audit of your *Early Childhood Funding Return (RS7)*, for the period 1 February 2015 to 31 May 2015, was recently completed.

This audit showed that the RS7 was:

- overstated by six (6) hours at the *Under Two Years of Age* funding rate.

The following table summarises the funding adjustment:

FUNDING ADJUSTMENT TABLE	
Funding Category	Amount
<i>Under Two Years of Age</i> ECE funding	\$72.72
Total Adjustment to Pay to the Ministry of Education	\$72.72

Funding Adjustment

Funding claimed for absences on non enrolled days

Chapter 6-1 of the *Early Childhood Education Funding Handbook* states that all children must have an enrolment agreement. The number of hours that a child is enrolled determines the number of hours that funding can be claimed. A centre can claim for days when children are absent if there is a fully completed enrolment form, signed and dated by the parent, detailing the days and times each child is expected to attend and details of any later changes to this agreement.

9(2)(a) started with the centre as a casual enrolment and her enrolment record was updated in the software system but she did not have a signed and dated booking to verify the change. Therefore, absences claimed for non enrolled days have been discounted.

Record Keeping Requirements

Early Childhood Education (ECE) Funding Handbook

Access to Ministry of Education funding for early childhood services is conditional on meeting funding criteria as outlined in the *Early Childhood Education Funding Handbook*. Updates to the handbook can be found on www.lead.ece.govt.nz.

Other Issues

Breach of licence

During the audit, it was identified that there was a two hour period on one day (30 March 2015), where the staff records showed that the child-to-staff ratio was exceeded. This is a breach of your licence. Should anything happen to a child while the service is in breach of its licence, then you could be held liable.

Reporting and Recovery

The audit results were discussed with 9(2)(a), 9(2)(a) and 9(2)(a) at the end of the audit. I would like to thank your staff for their assistance during the audit.

As your claim for the period was overstated, your funding will now be adjusted. The adjustment will be made in your next funding payment.

If you disagree with the findings of the audit, you have the right to appeal. An appeal must be made in writing to The Manager, Monitoring, Ministry of Education, DX Box SR51201, Wellington. The appeal must be received by the Ministry no later than 20 working days from the date of this audit report.



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Resourcing Division

17 July 2015

ECA505
File: # 25295

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Early Childhood Funding Claim Audit

Attn: Fiona

A Ministry of Education audit of your *Early Childhood Funding Return (RS7)*, for the period 1 February 2015 to 31 May 2015, was recently completed.

The audit showed that the RS7 was:

- overstated by eight (8) hours at the *Two Years and Over* funding rate.

The following table summarises the funding adjustment:

FUNDING ADJUSTMENT TABLE	
Funding Category	Amount
<i>Two Years and Over</i> ECE funding	\$53.60
Total Adjustment to Pay to the Ministry of Education	\$53.60

Funding Adjustment

Funding claimed for absences before first attendance

Chapter 3-A-2 of the *Early Childhood Education Funding Handbook* explains that funding begins on the first day a child attends a service, or is due to attend, as specified in the enrolment agreement. One week of absences can be funded providing the service has the required documentation. Funding was disallowed for 9(2)(a) when there was no documented reason for absences claimed.

Record Keeping Requirements

Early Childhood Education (ECE) Funding Handbook

Access to Ministry of Education funding for early childhood services is conditional on meeting funding criteria as outlined in the *Early Childhood Education Funding Handbook*. Updates to the handbook can be found on www.lead.ece.govt.nz.

Reporting and Recovery

The audit results were discussed with 9(2)(a), 9(2)(a) and 9(2)(a) at the end of the audit. I would like to thank your staff for their assistance during the audit.

As your claim for the period was overstated, your funding will now be adjusted. The adjustment will be made in your next funding payment.

If you disagree with the findings of the audit, you have the right to appeal. An appeal must be made in writing to The Manager, Monitoring, Ministry of Education, DX Box SR51201, Wellington. The appeal must be received by the Ministry no later than 20 working days from the date of this audit report.



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17 July 2015

ECA505
File: # 30082

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Early Childhood Funding Claim Audit

Attn: Fiona

A Ministry of Education audit of your *Early Childhood Funding Return* (RS7), for the period 1 February 2015 to 31 May 2015, was recently completed.

The audit showed that the RS7 was correctly stated.

Record Keeping Requirements

Early Childhood Education (ECE) Funding Handbook

Access to Ministry of Education funding for early childhood services is conditional on meeting funding criteria as outlined in the *Early Childhood Education Funding Handbook*. Updates to the handbook can be found on www.lead.ece.govt.nz.

Reporting

The audit results were discussed with 9(2)(a) (Centre Manager) at the end of the audit. I would like to thank 9(2)(a) and your staff for their assistance during the audit.

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17 July 2015

ECA505
File: # 30148

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Early Childhood Funding Claim Audit

Attn: Fiona

A Ministry of Education audit of your *Early Childhood Funding Return (RS7)*, for the period 1 February 2015 to 31 May 2015, was recently completed.

The audit showed that the RS7 was:

- overstated by forty five (45) hours at the *Two Years and Over* funding rate;
- understated by twenty five (25) hours at the *20 Hours ECE* funding rate;
- understated by three (3) hours at the *Plus 10* funding rate.

The following table summarises the funding adjustment:

FUNDING ADJUSTMENT TABLE	
Funding Category	Amount
<i>Two Years and Over</i> ECE funding	\$ 301.50
<i>20 Hours</i> ECE funding	(\$ 285.75)
<i>Plus 10</i> ECE funding	(\$ 20.10)
Total Funded Child Hours Adjustment	(\$ 4.35)
Total Adjustment to be Paid to the Service	(\$ 4.35)

Funding Adjustment

Funding claimed when over the maximum licence number

Chapter 6-2 of the *Early Childhood Education Funding Handbook* explains that the attendance of conditional enrolments is conditional upon an enrolled child being absent. If a service has more children than the licence maximum enrolled, the service must ensure that attendance does not exceed the licence maximum at any one time.

During the audit period there were days when there were more children enrolled to attend the service than the licence maximum of 50 children. Services must not claim both an absent child and the child who directly filled an absent child's place when the service has the maximum number of children enrolled and funded.

Funding due to the service (calculated incorrectly)

When the funding claim was calculated, adjustments to children's attendance records were made and some eligible children were not included in the funding claim. The audit re-calculated the funding the service was entitled to receive for the sample period of the audit, and made adjustments at the Two Years and Over funding rate.

Record Keeping Requirements

Early Childhood Education (ECE) Funding Handbook

Access to Ministry of Education funding for early childhood services is conditional on meeting funding criteria as outlined in the *Early Childhood Education Funding Handbook*. Updates to the handbook can be found on www.lead.ece.govt.nz.

Requirements for enrolment records

Chapter 6-1 of the *Early Childhood Education Funding Handbook* describes the enrolment records that must be kept by a service. These include the child's full name, date of birth, and home address.

The enrolment exemplar is available in the *Early Childhood Education Funding Handbook*. It includes a requirement for services to gather birth certificate information for the Early Learning Information (ELI) system. All early childhood services are required to have updated their enrolment forms and gathered the birth certificate information for all children. The date of birth for 9(2)(a) was missing from her enrolment form, although a birth certificate was available and it had been correctly recorded in the APT system.

Reporting and Recovery

The audit results were discussed with Centre Manager, 9(2)(a) and 9(2)(a) at the end of the audit. I would like to thank your staff for their preparation, and assistance during the audit.

As your claim for the period was overstated, your funding will now be adjusted. The adjustment will be made in your next funding payment. If you disagree with the findings of the audit, you have the right to appeal. An appeal must be made in writing to The Manager, Monitoring, Ministry of Education, DX Box SR51201, Wellington. The appeal must be received by the Ministry no later than 20 working days from the date of this audit report

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Resourcing Division

17 July 2015

ECA505
File: # 30216

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Early Childhood Funding Claim Audit

Attn: Fiona

A Ministry of Education audit of your *Early Childhood Funding Return* (RS7), for the period 1 February 2015 to 31 May 2015, was recently completed.

This audit showed that the RS7 was:

- overstated by forty (40) hours at the *Two Years and Over* funding rate.

The following table summarises the funding adjustment:

FUNDING ADJUSTMENT TABLE	
Funding Category	Amount
<i>Two Years and Over</i> ECE funding	\$268.00
Total Adjustment to Pay to the Ministry of Education	\$268.00

Funding Adjustment

Funding claimed when over the maximum licence number

Funding cannot be claimed for more children than the service's licence maximum. During the audit period there were sixteen days when funding was claimed for more than the licence maximum of 36. Services must not claim both an absent child and the child who directly filled an absent child's place when the service has the maximum number of children enrolled and funded. Funding claimed over the maximum has been disallowed.

Record Keeping Requirements

Requirements for staff records

Chapter 3-B-2 of the *Early Childhood Education Funding Handbook* outlines the staff record keeping requirements. Staff records must include the hours worked by all regulated (ratio) staff, showing the actual

hours worked by each staff member. Start and finish times, non contact time and meal breaks must be recorded accurately. The staff records must be signed in full at the end of each week by each regulated (ratio) staff member as a true and correct record of their actual hours worked.

Timesheets must be kept for at least seven years, it was noted the timesheet for one teacher was not available for inspection during the audit.

Reporting and Recovery

The audit results were discussed with 9(2)(a) Business Manager, 9(2)(a) Centre Manager and 9(2)(a) Administrator at the end of the audit. I would like to thank 9(2)(a) and her staff for their assistance during the audit.

As your claim for the period was overstated, your funding will now be adjusted. The adjustment will be made in your next funding payment.

If you disagree with the findings of the audit, you have the right to appeal. An appeal must be made in writing to The Manager, Monitoring, Ministry of Education, DX Box SR51201, Wellington. The appeal must be received by the Ministry no later than 20 working days from the date of this audit report.



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17 July 2015

ECA505
File: # 30246

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Early Childhood Funding Claim Audit

Attn: Fiona

A Ministry of Education audit of your *Early Childhood Funding Return* (RS7), for the period 1 February 2015 to 31 May 2015, was recently completed.

The audit showed that the RS7 was:

- overstated by one hundred and sixty two (162) hours at the *Two Years and Over* funding rate.

The following table summarises the funding adjustment:

FUNDING ADJUSTMENT TABLE	
Funding Category	Amount
<i>Two Years and Over</i> ECE funding	\$1,085.40
Total Adjustment to Pay to the Ministry of Education	\$1,085.40

Funding Adjustment

Funding claimed when over the maximum licence number

Chapter 6-2 of the *Early Childhood Education Funding Handbook* explains that conditional enrolments are conditional upon an enrolled child being absent. Services cannot claim funding for both the absent and conditionally enrolled child, when the service has the maximum number of children enrolled and funded.

Funding cannot be claimed for more children than the service's licence maximum. During the audit period there were three days when funding was claimed for more than the licence maximum of 40 days. Services must not claim both an absent child and the child who directly filled an absent child's place when the service has the maximum number of children enrolled and funded. Funding claimed over the maximum has been disallowed.

Reporting and Recovery

The audit results were discussed with 9(2)(a), Centre Manager, at the end of the audit. I would like to thank your staff for their assistance during the audit.

As your claim for the period was overstated, your funding will now be adjusted. The adjustment will be made in your next funding payment.

If you disagree with the findings of the audit, you have the right to appeal. An appeal must be made in writing to The Manager, Monitoring, Ministry of Education, DX Box SR51201, Wellington. The appeal must be received by the Ministry no later than 20 working days from the date of this audit report.



Lynley George
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17 July 2015

ECA505
File: # 40047

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Early Childhood Funding Claim Audit

Attn: Fiona

A Ministry of Education audit of your *Early Childhood Funding Return (RS7)*, for the period 1 February 2015 to 31 May 2015, was recently completed.

The audit showed that the RS7 was:

- overstated by six (6) hours at the *Two Years and Over* funding rate.

The following table summarises the funding adjustment:

FUNDING ADJUSTMENT TABLE	
Funding Category	Amount
<i>Two Years and Over</i> ECE funding	\$40.20
Total Adjustment to Pay to the Ministry of Education	\$40.20

Funding Adjustment

Funding claimed for make-up days

Chapter 6-9 of the *Early Childhood Education Funding Handbook* explains the make-up day rule. When a child is absent on an enrolled day, the booking may be transferred to another day. This is known as a make-up day. Funding cannot be claimed for both the absence and the make-up day when the child is only fulfilling their enrolment expectation. Funding for 9(2)(a) was disallowed where both an absence and a make-up day were claimed.

Record Keeping Requirements

Early Childhood Education (ECE) Funding Handbook

Access to Ministry of Education funding for early childhood services is conditional on meeting funding criteria as outlined in the *Early Childhood Education Funding Handbook*. Updates to the handbook can be found on www.lead.ece.govt.nz.

Reporting and Recovery

The audit results were discussed with 9(2)(a) (Centre Manager) at the end of the audit. I would like to thank 9(2)(a) and your staff for their assistance during the audit.

As your claim for the period was overstated, your funding will now be adjusted. The adjustment will be made in your next funding payment.

If you disagree with the findings of the audit, you have the right to appeal. An appeal must be made in writing to The Manager, Monitoring, Ministry of Education, DX Box SR51201, Wellington. The appeal must be received by the Ministry no later than 20 working days from the date of this audit report.



Caroline Reddie
Resourcing Auditor
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Te Wāhanga Whakarato Rawa

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cc Ministry of Education Local Office, Rotorua
Resourcing Division

17 July 2015

ECA505
File: # 40233

Fiona Hughes
Service Provider Contact
ABC New Plymouth
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Auckland 2241

Early Childhood Funding Claim Audit

Attn: Fiona

A Ministry of Education audit of your *Early Childhood Funding Return* (RS7), for the period 1 February 2015 to 31 May 2015, was recently completed.

The audit showed that the RS7 was correctly stated.

Reporting

The audit results were discussed with 9(2)(a) Business Manager and 9(2)(a) Centre Manager at the end of the audit. I would like to thank 9(2)(a) and her staff for assisting me during the audit.



Lynley George
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Monitoring
Resourcing
Te Wāhanga Whakarato Rawa

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cc Ministry of Education Local Office, Hamilton
Resourcing

17 July 2015

ECA505
File: # 40283

Fiona Hughes
Service Provider Contact
ABC Monokia
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Auckland 2241

Early Childhood Funding Claim Audit

Attn: Fiona

A Ministry of Education audit of your *Early Childhood Funding Return* (RS7), for the period 1 February 2015 to 31 May 2015, was recently completed.

The audit showed that the RS7 was correctly stated.

Record Keeping Requirements

Early Childhood Education (ECE) Funding Handbook

Access to Ministry of Education funding for early childhood services is conditional on meeting funding criteria as outlined in the *Early Childhood Education Funding Handbook*. Updates to the handbook can be found on www.lead.ece.govt.nz.

Reporting and Recovery

The audit results were discussed with 9(2)(a) (Centre Manager) and 9(2)(a) (Business Manager) at the end of the audit. I would like to thank you and your staff for their assistance during the audit.



Caroline Reddie
Resourcing Auditor
Monitoring
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Te Wāhanga Whakarato Rawa

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cc Ministry of Education Local Office, Rotorua
Resourcing Division

17 July 2015

ECA505
File: # 40320

Fiona Hughes
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Manakau City
Auckland 2241

Early Childhood Funding Claim Audit

Attn: Fiona

A Ministry of Education audit of your *Early Childhood Funding Return (RS7)*, for the period 1 February 2015 to 31 May 2015, was recently completed.

The audit showed that the RS7 was:

- overstated by twelve (12) hours at the *Under Two Years of Age* funding rate;
- understated by three hundred and two (302) hours at the *Two Years and Over* funding rate;
- overstated by three hundred and eight (308) hours at the *20 Hours ECE* funding rate.

The following table summarises the funding adjustment:

FUNDING ADJUSTMENT TABLE	
Funding Category	Amount
<i>Under Two Years of Age</i> ECE funding	\$145.44
<i>Two Years and Over</i> ECE funding	(\$2,023.44)
<i>20 Hours</i> ECE funding	\$3,520.44
Total Adjustment to Pay to the Ministry of Education	\$1,642.48

Funding Adjustment

Funding claimed for make-up days

Chapter 6-9 of the *Early Childhood Education Funding Handbook* explains the make-up day rule. When a child is absent on an enrolled day, the booking may be transferred to another day. This is known as a make-up day. Funding cannot be claimed for both the absence and the make-up day when the child is only fulfilling their enrolment expectation. Funding for 9(2)(a) was disallowed where both an absence and a make-up day were claimed.

Funding claimed for absences before first attendance

Chapter 3-A-2 of the *Early Childhood Education Funding Handbook* explains that funding begins on the first day a child attends a service, or is due to attend, as specified in the enrolment agreement. One week of absences can be funded providing the service has the required documentation. Funding was disallowed for 9(2)(a) [REDACTED], and 9(2)(a) [REDACTED] when there was no documented reason for absences claimed.

Funding claimed for 20 Hours ECE funding

Chapter 4-2 of the *Early Childhood Education Funding Handbook* describes the 20 Hours ECE conditions that must be met by a service/parent. The conditions are:

- Services must not claim 20 Hours ECE funding for a child until the parent/guardian has completed a signed and dated attestation.

Funding discounted at the 20 Hours ECE funding rate was allowed at the Two Years and Over funding rate for 9(2)(a) [REDACTED] where there were no attested hours for the period claimed.

Record Keeping Requirements

Early Childhood Education (ECE) Funding Handbook


Access to Ministry of Education funding for early childhood services is conditional on meeting funding criteria as outlined in the *Early Childhood Education Funding Handbook*. Updates to the handbook can be found on www.lead.ece.govt.nz.

Reporting and Recovery

The audit results were discussed with 9(2)(a) [REDACTED] (Business Manager) and 9(2)(a) [REDACTED] (Centre Manager) at the end of the audit. I would like to thank you and your staff for their assistance during the audit.

As your claim for the period was overstated, your funding will now be adjusted. The adjustment will be made in your next funding payment.

If you disagree with the findings of the audit, you have the right to appeal. An appeal must be made in writing to The Manager, Monitoring, Ministry of Education, DX Box SR51201, Wellington. The appeal must be received by the Ministry no later than 20 working days from the date of this audit report.


 Caroline Reddie
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 Monitoring
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cc Ministry of Education Local Office, Rotorua
Resourcing Division

Released under the Official Information Act 1982

17 July 2015

ECA505
File: # 45675

Fiona Hughes
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P O Box 276177
Manukau City
Auckland 2241

Early Childhood Funding Claim Audit

Attn: Fiona

A Ministry of Education audit of your *Early Childhood Funding Return (RS7)*, for the period 1 February 2015 to 31 May 2015, was recently completed.

The audit showed that the RS7 was:

- understated by four (4) hours at the *Under Two Years of Age* funding rate;
- understated by six hundred and thirty six (636) hours at the *Two Years and Over* funding rate;
- overstated by four hundred and seventy four (474) hours at the *20 Hours ECE* funding rate;
- overstated by one hundred and sixty two (162) hours at the *Plus 10* funding rate.

The following table summarises the funding adjustment:

FUNDING ADJUSTMENT TABLE	
Funding Category	Amount
<i>Under Two Years of Age</i> ECE funding	(\$ 48.48)
<i>Two Years and Over</i> ECE funding	(\$4,261.20)
<i>20 Hours</i> ECE funding	\$5,417.82
<i>Plus 10</i> ECE funding	\$1,085.40
Total Funded Child Hours Adjustment	\$2,193.54
Total Adjustment to Pay to the Ministry of Education	\$2,193.54

Funding Adjustment

Funding claimed for *20 Hours ECE* funding

Chapter 4-2 of the *Early Childhood Education Funding Handbook* describes the *20 Hours ECE* conditions that must be met by a service/parent. The conditions are:

- Services must not claim *20 Hours ECE* funding for a child until the parent/guardian has completed a signed and dated attestation;

- Changes to attested hours must be signed and dated by the parent/guardian showing the effective date of each change;
- Parents must notify services if there is a change to the *20 Hours ECE* their child receives at any service.

Funding discounted at the *20 Hours ECE* funding rate was allowed at the *Two Years and Over* funding rate for 9(2)(a) where there were no attested hours for the period claimed.

Funding claimed when charging fees for 20 Hours ECE funding

Chapter 4-3 of the *Early Childhood Education Funding Handbook* explains that parents must not be charged fees for hours claimed as *20 Hours ECE*. The service must ensure that parents do not pay a compulsory fee for any hours covered by *20 Hours ECE*.

9(2)(a) was enrolled Monday, Tuesday and Friday between 8:45 am and 3:15 pm (6½ hours) but only attended 5½ to 6 hours per day in February and March 2015. A fee of \$51 for 3 days of care in each week was charged. 9(2)(a) was being charged fees when all her enrolled hours were being claimed at the *20 Hours ECE* funding rate and her parents did not agree to pay any optional charge. Funding discounted at the *20 Hours ECE* funding rate was allowed at the *Two Years and Over* funding rate.

Funding not claimed

Funding was added to your claim in relation to 9(2)(a). 9(2)(a) had attended the centre on 12 March 2015 on a normal booked day of 6½ hours but only 2 hours of funding had been claimed.

Record Keeping Requirements

Early Childhood Education (ECE) Funding Handbook

Access to Ministry of Education funding for early childhood services is conditional on meeting funding criteria as outlined in the *Early Childhood Education Funding Handbook*. Updates to the handbook can be found on www.lead.ece.govt.nz.

Requirements for enrolment records

Chapter 6-1 of the *Early Childhood Education Funding Handbook* describes the enrolment records that must be kept by a service. These include:

- the date the child commenced attendance at the service and their finish date;
- the days and times each child is expected to attend, and details of any later changes to the agreement signed and dated by at least one parent/guardian; and
- a dated signature of at least one parent/guardian to attest to the accuracy of the enrolment record.

The start date was not recorded, and in some cases the days and times the child was enrolled to attend was not recorded. Changes to the enrolment agreements were not always signed and/or dated.

Several enrolment forms were for "baby" and a "due date" was recorded for the date of birth. In all cases the forms were completed after the child had been born, but "9(2)(a)" is not an acceptable name on an enrolment form, and the correct date of birth must be recorded. A different process must be used to manage the pre-enrolment of expected babies so that a formal enrolment form is completed once the baby is born.

Requirements for optional charges

Chapter 4-3 of the *Early Childhood Education Funding Handbook* describes the requirements for fees, donations and optional charges. Services can request optional charges for children accessing *20 Hours ECE* funding. Parents must confirm that they want to pay for these extra charges by selecting 'I agree/I don't agree' and signing the optional charge section in the enrolment form.

The optional charge agreement requires that parents are given a reasonable time or a process to review any agreement. Your enrolment agreement must be changed to include this requirement.

An optional charge is a request for a payment that parents may choose whether or not to make for a specific purpose, which can be one-off or ongoing, that:

- is for the education and care of the child;
- is above what is required to meet the regulated standards;
- can be separated out and measured.

Optional charges can only be requested for:

- aspects of provision that are not required by regulation;
- additional staff beyond the minimum regulated adult/child ratios;
- items that parents may either provide for their own children, or pay for the service to provide.

Optional charges should reflect the real and actual costs of the additional item or activity.

The intent of optional charges is for additional services to children and their parents beyond what would normally be provided on a day-to-day basis: Examples: lunches, music lessons etc.

The enrolment forms seen during the audit had no record of an optional charge, but an appendix to the enrolment form has very recently been introduced which now includes the requirements relating to optional charges listed above.

Reporting and Recovery

The audit results were discussed with Centre Manager, 9(2)(a) , and 9(2)(a) at the end of the audit. I would like to thank your staff for their preparation, assistance and hospitality during the audit.

As your claim for the period was overstated, your funding will now be adjusted. The adjustment will be made in your next funding payment.

If you disagree with the findings of the audit, you have the right to appeal. An appeal must be made in writing to The Manager, Monitoring, Ministry of Education, DX Box SR51201, Wellington. The appeal must be received by the Ministry no later than 20 working days from the date of this audit report.

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cc Ministry of Education Local Office, Rotorua
Resourcing Division

Released under the Official Information Act 1982

21 July 2015

ECA505
File: # 10013

Fiona Hughes
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Manukau
Auckland 2241

Early Childhood Funding Claim Audit

Attn: Fiona

A Ministry of Education audit of your *Early Childhood Funding Return (RS7)*, for the period 1 February 2015 to 31 May 2015, was recently completed.

The audit showed that the RS7 was:

- overstated by four (4) hours at the *Two Years and Over* funding rate.

The following table summarises the funding adjustment:

FUNDING ADJUSTMENT TABLE	
Funding Category	Amount
<i>Two Years and Over</i> ECE funding	\$26.80
Total Adjustment to Pay to the Ministry of Education	\$26.80

Funding Adjustment

Funding claimed for absences before first attendance

Chapter 3-A-2 of the *Early Childhood Education Funding Handbook* explains that funding begins on the first day a child attends a service, or is due to attend, as specified in the enrolment agreement. One week of absences can be funded providing the service has the required documentation. Funding was disallowed for 9(2)(a) when there was no documented reason for absences claimed.

Record Keeping Requirements

Early Childhood Education (ECE) Funding Handbook

Access to Ministry of Education funding for early childhood services is conditional on meeting funding criteria as outlined in the *Early Childhood Education Funding Handbook*. Updates to the handbook can be found on www.lead.ece.govt.nz.

Reporting and Recovery

The audit results were discussed with 9(2)(a), 9(2)(a) and 9(2)(a) at the end of the audit. I would like to thank you and your staff for their assistance during the audit.

As your claim for the period was overstated, your funding will now be adjusted. The adjustment will be made in your next funding payment.

If you disagree with the findings of the audit, you have the right to appeal. An appeal must be made in writing to The Manager, Monitoring, Ministry of Education, DX Box SR51201, Wellington. The appeal must be received by the Ministry no later than 20 working days from the date of this audit report.



Laurette Roberts
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21 July 2015

ECA505
File: # 25052

Fiona Hughes
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Manukau
Auckland 2241

Early Childhood Funding Claim Audit

Attn: Fiona

A Ministry of Education audit of your *Early Childhood Funding Return (RS7)*, for the period 1 February 2015 to 31 May 2015, was recently completed.

The audit showed that the RS7 was:

- overstated by eighty eight (88) hours at the *20 Hours ECE* funding rate.

The following table summarises the funding adjustment:

FUNDING ADJUSTMENT TABLE	
Funding Category	Amount
20 Hours ECE funding	\$1,005.84
Total Adjustment to Pay to the Ministry of Education	\$1,005.84

Funding Adjustment

Funding claimed for frequent absences

Chapter 6-7 of the *Early Childhood Education Funding Handbook* explains the frequent absence rule. It ensures that enrolment agreements match attendance patterns as accurately as possible. When any child regularly fails to attend for the hours or days for which they are enrolled, then the child's attendance must be monitored.

If there is a pattern of absences, then at the end of the second month, the parent must reconfirm, in writing, that the enrolment agreement remains valid, or change the agreement to match the attendance pattern. This confirmation allows funding, for the pattern of absences, to be claimed in the third month.

In the fourth month, funding for the pattern of absences must not be claimed, and the enrolment agreement must be changed to match the child's attendance.

An analysis of the attendance patterns over the audit period showed that 9(2)(a) and 9(2)(a) regularly failed to attend for the hours or days for which they were enrolled. Changes had been

made to their enrolled days but they still failed to meet the attendance requirements. The audit has discounted the continuing pattern of absences.

Reporting and Recovery

The audit results were discussed with 9(2)(a) and 9(2)(a) at the end of the audit. I would like to thank your staff for their assistance during the audit.

As your claim for the period was overstated, your funding will now be adjusted. The adjustment will be made in your next funding payment.

If you disagree with the findings of the audit, you have the right to appeal. An appeal must be made in writing to The Manager, Monitoring, Ministry of Education, DX Box SR51201, Wellington. The appeal must be received by the Ministry no later than 20 working days from the date of this audit report.



Laurette Roberts
Resourcing Auditor
Monitoring
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Te Wāhanga Whakarato Rawa

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21 July 2015

ECA505
File: # 25337

Fiona Hughes
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Edukids Manukau Centre 1
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Early Childhood Funding Claim Audit

Attn: Fiona

A Ministry of Education audit of your *Early Childhood Funding Return (RS7)*, for the period 1 February 2015 to 31 May 2015, was recently completed.

The audit showed that the RS7 was:

- overstated by forty eight (48) hours at the *Under Two Years of Age* funding rate.

The following table summarises the funding adjustment:

FUNDING ADJUSTMENT TABLE	
Funding Category	Amount
<i>Under Two Years of Age</i> ECE funding	\$581.76
Total Adjustment to Pay to the Ministry of Education	\$581.76

Funding Adjustment

Funding claimed for absences on non enrolled days

Chapter 6-1 of the *Early Childhood Education Funding Handbook* states that all children must have an enrolment agreement. The number of hours that a child is enrolled determines the number of hours that funding can be claimed. A centre can claim for days when children are absent if there is a fully completed enrolment form, signed and dated by the parent, detailing the days and times each child is expected to attend and details of any later changes to this agreement.

Enrolment records for 9(2)(a) did not meet this requirement and therefore absences claimed for non enrolled days have been discounted.

Funding claimed for absences before first attendance

Chapter 3-A-2 of the *Early Childhood Education Funding Handbook* explains that funding begins on the first day a child attends a service, or is due to attend, as specified in the enrolment agreement. One week

of absences can be funded providing the service has the required documentation. Funding was disallowed for 9(2)(a) and 9(2)(a) when there was no documented reason for absences claimed.

Record Keeping Requirements

Early Childhood Education (ECE) Funding Handbook

Access to Ministry of Education funding for early childhood services is conditional on meeting funding criteria as outlined in the *Early Childhood Education Funding Handbook*. Updates to the handbook can be found on www.lead.ece.govt.nz.

Reporting and Recovery

The audit results were discussed with 9(2)(a) and 9(2)(a) at the end of the audit. I would like to thank your staff for their assistance during the audit.

As your claim for the period was overstated, your funding will now be adjusted. The adjustment will be made in your next funding payment.

If you disagree with the findings of the audit, you have the right to appeal. An appeal must be made in writing to The Manager, Monitoring, Ministry of Education, DX Box SR51201, Wellington. The appeal must be received by the Ministry no later than 20 working days from the date of this audit report.



Laurette Roberts
Resourcing Auditor
Monitoring
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21 July 2015

ECA505
File: # 45040

Fiona Hughes
Service Provider Contact
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Manukau City
Auckland 2241

Early Childhood Funding Claim Audit

Attn: Fiona

A Ministry of Education audit of your *Early Childhood Funding Return* (RS7), for the period 1 February 2015 to 31 May 2015, was recently completed.

The audit showed that the RS7 was:

- overstated by six (6) hours at the *Under Two Years of Age* funding rate.

The following table summarises the funding adjustment:

FUNDING ADJUSTMENT TABLE	
Funding Category	Amount
<i>Under Two Years of Age</i> ECE funding	\$72.72
Total Adjustment to Pay to the Ministry of Education	\$72.72

Funding Adjustment

Funding claimed for absences before first attendance

Chapter 3-A-2 of the *Early Childhood Education Funding Handbook* explains that funding begins on the first day a child attends a service, or is due to attend, as specified in the enrolment agreement. One week of absences can be funded providing the service has the required documentation. Funding was disallowed for 9(2)(a) when there was no documented reason for absences claimed.

Record Keeping Requirements

Requirements for enrolment records

Chapter 6-1 of the *Early Childhood Education Funding Handbook* describes the enrolment records that must be kept by a service. These include child's date of birth, full name and enrolled hours.

The enrolment exemplar is available in the *Early Childhood Education Funding Handbook*. It includes a requirement for services to gather birth certificate information for the Early Learning Information (ELI) system. All early childhood services are required to have updated their enrolment forms and gathered the birth certificate information for all children.

It was noted during the audit the date of birth for 9(2)(a), 9(2)(a) and 9(2)(a) was recorded incorrect by the parents/guardians on the enrolment form, the correct date of birth was confirmed with a copy of the child's birth certificate and had been recorded correctly on APT.

Reporting and Recovery

The audit results were discussed with 9(2)(a) and 9(2)(a) Centre Manager at the end of the audit. I would like to thank your staff for their assistance during the audit.

As your claim for the period was overstated, your funding will now be adjusted. The adjustment will be made in your next funding payment.

If you disagree with the findings of the audit, you have the right to appeal. An appeal must be made in writing to The Manager, Monitoring, Ministry of Education, DX Box SR51201, Wellington. The appeal must be received by the Ministry no later than 20 working days from the date of this audit report.



Lynley George
Resourcing Auditor
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Te Wāhanga Whakarato Rawa

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21 July 2015

ECA505
File: # 45152

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Early Childhood Funding Claim Audit

Attn: Fiona

A Ministry of Education audit of your *Early Childhood Funding Return* (RS7), for the period 1 February 2015 to 31 May 2015, was recently completed.

The audit showed that the RS7 was correctly stated.

Record Keeping Requirements

Early Childhood Education (ECE) Funding Handbook

Access to Ministry of Education funding for early childhood services is conditional on meeting funding criteria as outlined in the *Early Childhood Education Funding Handbook*. Updates to the handbook can be found on www.lead.ece.govt.nz.

Reporting

The audit result was discussed with 9(2)(a), administrator and 9(2)(a), centre manager at the end of the audit. I would like to thank them for their assistance during the audit.



Kelly Grootjans
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21 July 2015

ECA505
File: # 46393

Fiona Hughes
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Early Childhood Funding Claim Audit

Attn: Fiona

A Ministry of Education audit of your *Early Childhood Funding Return (RS7)*, for the period 1 February 2015 to 31 May 2015, was recently completed.

The audit showed that the RS7 was:

- overstated by one hundred and two (102) hours at the *Under Two Years of Age* funding rate;
- overstated by seventeen (17) hours at the *Two Years and Over* funding rate;
- overstated by one hundred and ninety six (196) hours at the *20 Hours ECE* funding rate;
- overstated by two (2) hours at the *Plus 10* funding rate.

The following table summarises the funding adjustment:

FUNDING ADJUSTMENT TABLE	
Funding Category	Amount
<i>Under Two Years of Age</i> ECE funding	\$1,236.24
<i>Two Years and Over</i> ECE funding	\$113.90
<i>20 Hours</i> ECE funding	\$2,240.28
<i>Plus 10</i> ECE funding	\$13.40
Total Adjustment to Pay to the Ministry of Education	\$3,603.82

Funding Adjustment

Funding claimed for frequent absences

Chapter 6-7 of the *Early Childhood Education Funding Handbook* explains the frequent absence rule. It ensures that enrolment agreements match attendance patterns as closely as possible. When any child regularly fails to attend for their enrolled hours or days, then the child's attendance must be monitored.

The frequent absence rule helps services identify absence patterns that suggest a change of enrolment may be needed. If there is a pattern of absences, then at the end of the second month, the parent must reconfirm, in writing, that the enrolment agreement remains valid, or change the agreement to match the

attendance pattern. This confirmation allows funding, for the pattern of absences, to be claimed in the third month.

In the fourth month, funding for the pattern of absences must not be claimed, and the enrolment agreement must be changed to match the child's attendance.

An analysis of the attendance patterns over the audit period showed that 9(2)(a), 9(2)(a), 9(2)(a), 9(2)(a), 9(2)(a), 9(2)(a) and 9(2)(a) failed to attend for their enrolled hours or days. The audit has discounted the continuing pattern of absences in the third month. Funding was discounted in the third and fourth month for 9(2)(a) and 9(2)(a).

Funding claimed for absences before first attendance

Chapter 3-A-2 of the *Early Childhood Education Funding Handbook* explains that funding begins on the first day a child attends a service, or is due to attend, as specified in the enrolment agreement. One week of absences can be funded providing the service has the required documentation. Funding was disallowed for 9(2)(a), 9(2)(a), 9(2)(a), 9(2)(a), 9(2)(a) and 9(2)(a) when there was no documented reason for absences claimed.

Funding was also discounted for 9(2)(a) who never started at the service and three weeks of continuous absence were claimed.

Record Keeping Requirements

Requirements for enrolment records

Chapter 6-1 of the *Early Childhood Education Funding Handbook* describes the enrolment records that must be kept by a service. These include the child's full name, date of birth, and home address.

The enrolment exemplar is available in the *Early Childhood Education Funding Handbook*. It includes a requirement for services to gather birth certificate information for the Early Learning Information (ELI) system. All early childhood services are required to have updated their enrolment forms and gathered the birth certificate information for all children.

The date of birth for 9(2)(a) was recorded incorrectly on the enrolment form, however the correct date of birth was confirmed by the copy of the birth certificate kept on file and the correct date of birth was recorded on APT.

There were instances where the enrolled hours recorded on the enrolment form were hard to read as times had been crossed out in the enrolled hours and new times recorded. All information must be recorded clearly and when changes occur these are recorded on a new form.

Data entry requirements

Because APT is used to generate the RS7 for funding, data entry must be accurate. There were some examples where the incorrect start/finish times had been recorded and an instance where a child 9(2)(a) was marked present on APT when he was absent on the daily sign in/out sheets.

Breach of licence

During the audit, it was identified that there were three days where the staff records showed that the child-to-staff ratio was exceeded. This is a breach of your licence. Should anything happen to a child while the service is in breach of its licence, then you could be held liable. The local office has been made aware of this issue.

Reporting and Recovery

The audit results were discussed with 9(2)(a), Business Manager, at the end of the audit. I would like to thank your staff for their assistance during the audit.

As your claim for the period was overstated, your funding will now be adjusted. The adjustment will be made in your next funding payment.

If you disagree with the findings of the audit, you have the right to appeal. An appeal must be made in writing to The Manager, Monitoring, Ministry of Education, DX Box SR51201, Wellington. The appeal must be received by the Ministry no later than 20 working days from the date of this audit report.



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27 July 2015

ECA 505
File: # 10032

Fiona Hughes
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Early Childhood Funding Claim Audit

Attn: Fiona

A Ministry of Education audit of your *Early Childhood Funding Return (RS7)*, for the period 1 February 2015 to 31 May 2015, was recently completed.

The audit showed that the RS7 was:

- understated by eight (8) hours at the *20 Hours ECE* funding rate.

The following table summarises the funding adjustment:

FUNDING ADJUSTMENT TABLE	
Funding Category	Amount
20 Hours ECE funding	(\$91.44)
Total Funded Child Hours Adjustment	(\$91.44)
Total Adjustment to be Paid to the Service	(\$91.44)

Funding Adjustment

Funding claimed for frequent absences

Chapter 6-7 of the *Early Childhood Education Funding Handbook* explains the frequent absence rule. It ensures that enrolment agreements match attendance patterns as closely as possible. When any child regularly fails to attend for their enrolled hours or days, then the child's attendance must be monitored.

The frequent absence rule helps services identify absence patterns that suggest a change of enrolment may be needed. If there is a pattern of absences, then at the end of the second month, the parent must reconfirm, in writing, that the enrolment agreement remains valid, or change the agreement to match the attendance pattern. This confirmation allows funding, for the pattern of absences, to be claimed in the third month.

In the fourth month, funding for the pattern of absences must not be claimed, and the enrolment agreement must be changed to match the child's attendance.

An analysis of the attendance patterns over the audit period showed that 9(2)(a) regularly failed to attend for the days for which she was enrolled. The service changed her enrolment agreement to "casual" and only claimed the days and hours she attended. This resulted in all absences, not just the absences consistent with the established pattern, not being funded. The audit has allowed the funding for absences that were not part of the established pattern.

Record Keeping Requirements

Requirements for enrolment records

Chapter 6-1 of the *Early Childhood Education Funding Handbook* describes the enrolment records that must be kept by a service.

These include the child's full name, date of birth, and home address. The date of birth for both 9(2)(a) and 9(2)(a) had not been completed on the enrolment form.

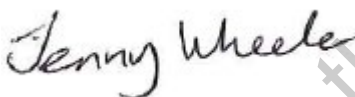
The dual enrolment declaration for 9(2)(a) had not been signed.

Reporting and Recovery

The audit results were discussed with 9(2)(a) and 9(2)(a) at the end of the audit. I would like to thank your staff for their assistance during the audit.

As your claim for the period was understated, your funding will now be adjusted. The adjustment will be made in your next funding payment.

If you disagree with the findings of the audit, you have the right to appeal. An appeal must be made in writing to The Manager, Monitoring, Ministry of Education, DX Box SR51201, Wellington. The appeal must be received by the Ministry no later than 20 working days from the date of this audit report.



Jenny Wheeler
Resourcing Auditor
Monitoring
Resourcing
Te Wāhanga Whakarato Rawa

M: 9(2)(a)
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27 July 2015

ECA 505
File: # 20236

Fiona Hughes
Service Provider Contact
ABC Glenfield
P O Box 276177
Manukau City
Auckland 2241

Early Childhood Funding Claim Audit

Attn: Fiona

A Ministry of Education audit of your *Early Childhood Funding Return* (RS7), for the period 1 February 2015 to 31 May 2015, was recently completed.

The audit showed that the RS7 was correctly stated.

Record Keeping Requirements

Requirements for enrolment records

Chapter 6-1 of the *Early Childhood Education Funding Handbook* describes the enrolment records that must be kept by a service. These include the days and times each child is expected to attend, and details of any later changes to the agreement signed and dated by at least one parent/guardian.

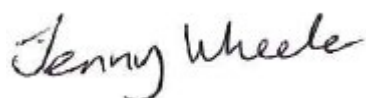
Monitoring frequent absence patterns

Chapter 6-7 of the *Early Childhood Education Funding Handbook* explains the frequent absence rule. It ensures that enrolment agreements match attendance patterns as closely as possible. When any child regularly fails to attend for their enrolled hours or days, then the child's attendance must be monitored.

The frequent absence rule helps services identify absence patterns that suggest a change of enrolment may be needed. In the fourth month, funding for the pattern of absences must not be claimed, and the enrolment agreement must be changed to match the child's attendance. Please note that the child's enrolment should not be changed to 'casual enrolment' as no absences will be claimed. It is only the pattern of absences that cannot be claimed.

Reporting

The audit results were discussed with 9(2)(a) and 9(2)(a) at the end of the audit. I would like to thank your staff for their assistance during the audit.



Jenny Wheeler
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Released under the Official Information Act 1982

27 July 2015

ECA 505
File: # 20537

Fiona Hughes
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Auckland 2241

Early Childhood Funding Claim Audit

Attn: Fiona

A Ministry of Education audit of your *Early Childhood Funding Return* (RS7), for the period 1 February 2015 to 31 May 2015, was recently completed.

The audit showed that the RS7 was correctly stated.

Record Keeping Requirements

Requirements for enrolment records

Chapter 6-1 of the *Early Childhood Education Funding Handbook* describes the enrolment records that must be kept by a service. These include the child's full name, date of birth, and home address.

The date of birth for both 9(2)(a) and 9(2)(a) had not been completed on the enrolment form. The date of birth for both 9(2)(a) and 9(2)(a) was incorrect on the enrolment form but recorded correctly in APT. The service declaration for 9(2)(a) had not been signed. Please ensure that these records are corrected.

Reporting

The audit results were discussed with 9(2)(a) and 9(2)(a) at the end of the audit. I would like to thank your staff for their assistance during the audit.



Jenny Wheeler
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27 July 2015

ECA 505
File: # 25278

Fiona Hughes
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Manukau City
Auckland 2241

Early Childhood Funding Claim Audit

Attn: Fiona

A Ministry of Education audit of your *Early Childhood Funding Claim Form* (RS7), for the period 1 February 2015 to 31 May 2015, was recently completed.

The audit showed that the RS7 was:

- understated by six (6) hours at the *20 Hours ECE* funding rate;
- overstated by four (4) hours at the *Plus 10* funding rate.

The following table summarises the funding adjustment:

FUNDING ADJUSTMENT TABLE	
Funding Category	Amount
20 Hours ECE funding	(\$68.58)
Plus 10 ECE funding	\$26.80
Total Funded Child Hours Adjustment	(\$41.78)
Total Adjustment to be Paid to the Service	(\$41.78)

Funding Adjustment

Funding claimed for frequent absences

Chapter 6-7 of the *Early Childhood Education Funding Handbook* explains the frequent absence rule. It ensures that enrolment agreements match attendance patterns as closely as possible. When any child regularly fails to attend for their enrolled hours or days, then the child's attendance must be monitored.

The frequent absence rule helps services identify absence patterns that suggest a change of enrolment may be needed. If there is a pattern of absences, then at the end of the second month, the parent must reconfirm, in writing, that the enrolment agreement remains valid, or change the agreement to match the attendance pattern. This confirmation allows funding, for the pattern of absences, to be claimed in the third month.

In the fourth month, funding for the pattern of absences must not be claimed, and the enrolment agreement must be changed to match the child's attendance.

An analysis of the attendance patterns over the audit period showed that 9(2)(a) and 9(2)(a) regularly failed to attend for the days for which they were enrolled. The service changed their enrolment agreement to "casual" and only claimed the days and hours they attended. This resulted in all absences, not just the absences consistent with the established patterns, not being funded. The audit has allowed the funding for absences that were not part of the established pattern.

Funding claimed for absences before first attendance

Chapter 3-A-2 of the *Early Childhood Education Funding Handbook* explains that funding begins on the first day a child attends a service, or is due to attend, as specified in the enrolment agreement. One week of absences can be funded providing the service has the required documentation. Funding was disallowed for 9(2)(a) when there was no documented reason for absences claimed.

Record Keeping Requirements

Requirements for enrolment records

Chapter 6-1 of the *Early Childhood Education Funding Handbook* describes the enrolment records that must be kept by a service. These include the child's full name, date of birth, and home address. The dates of birth recorded on the enrolment forms for 9(2)(a), 9(2)(a) and 9(2)(a) were incorrect. There was no date of birth on 9(2)(a)'s enrolment form. Please ensure that these records are updated.

Reporting and Recovery

The audit results were discussed with 9(2)(a) at the end of the audit. I would like to thank your staff for their assistance during the audit.

As your claim for the period was understated, your funding will now be adjusted. The adjustment will be made in your next funding payment.

If you disagree with the findings of the audit, you have the right to appeal. An appeal must be made in writing to The Manager, Monitoring, Ministry of Education, DX Box SR51201, Wellington. The appeal must be received by the Ministry no later than 20 working days from the date of this audit report.



Jenny Wheeler
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27 July 2015

ECA505
File: # 40277

Fiona Hughes
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Manukau City
Auckland 2241

Early Childhood Funding Claim Audit

Attn: Fiona

A Ministry of Education audit of your *Early Childhood Funding Return* (RS7), for the period 1 February 2015 to 31 May 2015, was recently completed.

The audit showed that the RS7 was correctly stated.


Record Keeping Requirements

Early Childhood Education (ECE) Funding Handbook

Access to Ministry of Education funding for early childhood services is conditional on meeting funding criteria as outlined in the *Early Childhood Education Funding Handbook*. Updates to the handbook can be found on www.lead.ece.govt.nz.

Reporting

The audit results were discussed with 9(2)(a) (Business Manager), and 9(2)(a) (Centre Manager) at the end of the audit. I would like to thank your staff for their assistance during the audit.


Caroline Reddie
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27 July 2015

ECA505
File: # 45435

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Auckland 2241

Early Childhood Funding Claim Audit

Attn: Fiona

A Ministry of Education audit of your *Early Childhood Funding Return* (RS7), for the period 1 February 2015 to 31 May 2015, was recently completed.

The audit showed that the RS7 was correctly stated.

Record Keeping Requirements

Early Childhood Education (ECE) Funding Handbook

Access to Ministry of Education funding for early childhood services is conditional on meeting funding criteria as outlined in the *Early Childhood Education Funding Handbook*. Updates to the handbook can be found on www.lead.ece.govt.nz.

Reporting

The audit results were discussed with 9(2)(a) (Centre Manager) at the end of the audit. I would like to thank your staff for their assistance during the audit.

Caroline Reddie
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27 July 2015

ECA505
File: # 50080

Fiona Hughes
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Early Childhood Funding Claim Audit

Attn: Fiona

A Ministry of Education audit of your *Early Childhood Funding Return (RS7)*, for the period 1 February 2015 to 31 May 2015, was recently completed.

The audit showed that the RS7 was:

- overstated by six (6) hours at the *Under Two Years of Age* funding rate;
- overstated by fourteen (14) hours at the *Two Years and Over* funding rate;
- overstated by eighty-six (86) hours at the *20 Hours ECE* funding rate.

The following table summarises the funding adjustment:

FUNDING ADJUSTMENT TABLE	
Funding Category	Amount
<i>Under Two Years of Age</i> ECE funding	\$72.72
<i>Two Years and Over</i> ECE funding	\$93.80
<i>20 Hours</i> ECE funding	\$982.98
Total Adjustment to Pay to the Ministry of Education	\$1,149.50

Funding Adjustment

Funding claimed for frequent absences

Chapter 6-7 of the *Early Childhood Education Funding Handbook* explains the frequent absence rule. It ensures that enrolment agreements match attendance patterns as closely as possible. When any child regularly fails to attend for their enrolled hours or days, then the child's attendance must be monitored.

The frequent absence rule helps services identify absence patterns that suggest a change of enrolment may be needed. If there is a pattern of absences, then at the end of the second month, the parent must reconfirm, in writing, that the enrolment agreement remains valid, or change the agreement to match the

attendance pattern. This confirmation allows funding, for the pattern of absences, to be claimed in the third month.

In the fourth month, funding for the pattern of absences must not be claimed, and the enrolment agreement must be changed to match the child's attendance.

An analysis of the attendance patterns over the audit period showed that 9(2)(a) [REDACTED], 9(2)(a) [REDACTED] and 9(2)(a) [REDACTED] regularly failed to attend for their enrolled days. The audit has discounted the continuing pattern of absences in the third and subsequent months.

Funding claimed for make-up days

Chapter 6-9 of the *Early Childhood Education Funding Handbook* explains the make-up day rule. When a child is absent on an enrolled day, the booking may be transferred to another day. This is known as a make-up day. Funding cannot be claimed for both the absence and the make-up day when the child is only fulfilling their enrolment expectation. Funding for 9(2)(a) [REDACTED] was disallowed where both an absence and a make-up day were claimed.

Funding claimed for absences before first attendance

Chapter 3-A-2 of the *Early Childhood Education Funding Handbook* explains that funding begins on the first day a child attends a service, or is due to attend, as specified in the enrolment agreement. One week of absences can be funded providing the service has the required documentation. Funding was disallowed for 9(2)(a) [REDACTED] when there was no documented reason for absences claimed.

Record Keeping Requirements

Early Childhood Education (ECE) Funding Handbook

Access to Ministry of Education funding for early childhood services is conditional on meeting funding criteria as outlined in the *Early Childhood Education Funding Handbook*. Updates to the handbook can be found on www.lead.ece.govt.nz.

Requirements for staff records

You are required to keep copies of practising certificates and certified copies of teacher qualifications for all registered teachers (current, past and relievers). These records must be retained for seven years after the staff member leaves the service.

Reporting and Recovery

The audit results were discussed with 9(2)(a) [REDACTED], Business Manager, at the end of the audit. I would like to thank your staff for their assistance during the audit.

As your claim for the period was over stated, your funding will now be adjusted. The adjustment will be made in your next funding payment.

If you disagree with the findings of the audit, you have the right to appeal. An appeal must be made in writing to The Manager, Monitoring, Ministry of Education, DX Box SR51201, Wellington. The appeal must be received by the Ministry no later than 20 working days from the date of this audit report.



Kelly Grootjans
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Released under the Official Information Act 1982

27 July 2015

ECA505
File: # 50120

Fiona Hughes
Service Provider Contact
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Auckland 2241

Early Childhood Funding Claim Audit

Attn: Fiona

A Ministry of Education audit of your *Early Childhood Funding Return* (RS7), for the period 1 February 2015 to 31 May 2015, was recently completed.

The audit showed that the RS7 was:

- overstated by six (6) hours at the *Two Years and Over* funding rate;
- overstated by eighteen (18) hours at the *20 Hours ECE* funding rate;
- overstated by six (6) hours at the *Plus 10* funding rate.

The following table summarises the funding adjustment:

FUNDING ADJUSTMENT TABLE	
Funding Category	Amount
<i>Two Years and Over</i> ECE funding	\$40.20
<i>20 Hours ECE</i> funding	\$205.74
<i>Plus 10</i> ECE funding	\$40.20
Total Adjustment to Pay to the Ministry of Education	\$286.14

Funding Adjustment

Funding claimed for frequent absences

Chapter 6-7 of the *Early Childhood Education Funding Handbook* explains the frequent absence rule. It ensures that enrolment agreements match attendance patterns as closely as possible. When any child regularly fails to attend for their enrolled hours or days, then the child's attendance must be monitored.

The frequent absence rule helps services identify absence patterns that suggest a change of enrolment may be needed. If there is a pattern of absences, then at the end of the second month, the parent must

reconfirm, in writing, that the enrolment agreement remains valid, or change the agreement to match the attendance pattern. This confirmation allows funding, for the pattern of absences, to be claimed in the third month.

In the fourth month, funding for the pattern of absences must not be claimed, and the enrolment agreement must be changed to match the child's attendance.

An analysis of the attendance patterns over the audit period showed that 9(2)(a) regularly failed to attend for their enrolled hours or days. The audit has discounted the continuing pattern of absences in the third month.

Funding claimed for absences before first attendance

Chapter 3-A-2 of the *Early Childhood Education Funding Handbook* explains that funding begins on the first day a child attends a service, or is due to attend, as specified in the enrolment agreement. One week of absences can be funded providing the service has the required documentation. Funding was disallowed for 9(2)(a) and 9(2)(a) when there was no documented reason for absences claimed.

Record Keeping Requirements

Requirements for enrolment records

Chapter 6-1 of the *Early Childhood Education Funding Handbook* describes the enrolment records that must be kept by a service. It was noted that in some enrolment forms parents did not always dated the enrolled hours or *20 Hours ECE* sections. Please ensure enrolment forms are completed in full by parents/guardians.

Reporting and Recovery

The audit results were discussed with 9(2)(a) Business Manager and 9(2)(a) Centre Manager at the end of the audit. I would like to thank Petrina and her staff for their assistance during the audit.

As your claim for the period was overstated, your funding will now be adjusted. The adjustment will be made in your next funding payment.

If you disagree with the findings of the audit, you have the right to appeal. An appeal must be made in writing to The Manager, Monitoring, Ministry of Education, DX Box SR51201, Wellington. The appeal must be received by the Ministry no later than 20 working days from the date of this audit report.

Lynley George
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Resourcing
Te Wāhanga Whakarato Rawa

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27 July 2015

ECA505
File: # 55509

Fiona Hughes
Service Provider Contact
Edukids Queen Street
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Manukau City
Auckland 2241

Early Childhood Funding Claim Audit

Attn: Fiona

A Ministry of Education audit of your *Early Childhood Funding Return* (RS7), for the period 1 February 2015 to 31 May 2015, was recently completed.

The audit showed that the RS7 was correctly stated.


Record Keeping Requirements

Early Childhood Education (ECE) Funding Handbook

Access to Ministry of Education funding for early childhood services is conditional on meeting funding criteria as outlined in the *Early Childhood Education Funding Handbook*. Updates to the handbook can be found on www.lead.ece.govt.nz.

Reporting

The audit results were discussed with 9(2)(a) (Area Manager), 9(2)(a) (Business Manager), 9(2)(a) (Centre Manager), and 9(2)(a) (Administrator) at the end of the audit. I would like to thank your staff for their assistance during the audit.


Caroline Reddie
Resourcing Auditor
Monitoring
Resourcing
Te Wāhanga Whakarato Rawa

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27 July 2015

ECA505
File: # 60332

Fiona Hughes
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PO Box 276177
Manukau City
Auckland 2241

Early Childhood Funding Claim Audit

Attn: Fiona

A Ministry of Education audit of your *Early Childhood Funding Claim Form* (RS7), for the period 1 February 2015 to 31 May 2015, was recently completed.

This audit showed that the RS7 was:

- overstated by thirty two (32) hours at the *Two Years and Over* funding rate;
- understated by (12) hours at the *20 Hours ECE* funding rate.

The following table summarises the funding adjustment:

FUNDING ADJUSTMENT TABLE	
Funding Category	Amount
<i>Two Years and Over</i> ECE funding	\$214.40
<i>20 Hours</i> ECE funding	(\$137.16)
Total Adjustment to Pay to the Ministry of Education	\$77.24

Funding Adjustment

Funding claimed for frequent absences

Chapter 6-7 of the *Early Childhood Education Funding Handbook* explains the frequent absence rule. It ensures that enrolment agreements match attendance patterns as closely as possible. When any child regularly fails to attend for their enrolled hours or days, then the child's attendance must be monitored.

The frequent absence rule helps services identify absence patterns that suggest a change of enrolment may be needed. If there is a pattern of absences, then at the end of the second month, the parent must reconfirm, in writing, that the enrolment agreement remains valid, or change the agreement to match the attendance pattern. This confirmation allows funding, for the pattern of absences, to be claimed in the third month.

In the fourth month, funding for the pattern of absences must not be claimed, and the enrolment agreement must be changed to match the child's attendance.

An analysis of the attendance patterns over the audit period showed that 9(2)(a) regularly failed to attend for her enrolled days. The audit has discounted the continuing pattern of absences in the fourth and subsequent months.

Funding claimed at the incorrect funding rate

Chapter 4-2 of the Early Childhood Education Funding Handbook describes the *20 Hours ECE* eligibility conditions. Funding discounted at the *Two Years and Over* funding rate was allowed at the *20 Hours ECE* funding rate for 9(2)(a) where there were attested hours for the period claimed.

Record Keeping Requirements

Early Childhood Education (ECE) Funding Handbook

Access to Ministry of Education funding for early childhood services is conditional on meeting funding criteria as outlined in the *Early Childhood Education Funding Handbook*. Updates to the handbook can be found on www.lead.ece.govt.nz.

Requirements for staff records

You are required to keep copies of practising certificates and certified copies of teacher qualifications for all registered teachers (current, past and relievers). These records must be retained for seven years after the staff member leaves the service.

Reporting and Recovery

The audit results were discussed with 9(2)(a), Centre Manager, at the end of the audit. I would like to thank 9(2)(a) for her assistance during the audit.

As your claim for the period was over stated, your funding will now be adjusted. The adjustment will be made in your next funding payment.

If you disagree with the findings of the audit, you have the right to appeal. An appeal must be made in writing to The Manager, Monitoring, Ministry of Education, DX Box SR51201, Wellington. The appeal must be received by the Ministry no later than 20 working days from the date of this audit report.



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27 July 2015

ECA505
File: # 80044

Fiona Hughes
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Manukau City
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Early Childhood Funding Claim Audit

Attn: Fiona

A Ministry of Education audit of your *Early Childhood Funding Return* (RS7), for the period 1 February 2015 to 31 May 2015, was recently completed.

The audit showed that the RS7 was:

- overstated by twelve (12) hours at the *Under Two Years of Age* funding rate;
- overstated by two (2) hours at the *Two Years and Over* funding rate;
- overstated by twenty-eight (28) hours at the *20 Hours ECE* funding rate;
- overstated by twenty-six (26) hours at the *Plus 10* funding rate.

The following table summarises the funding adjustment:

FUNDING ADJUSTMENT TABLE	
Funding Category	Amount
<i>Under Two Years of Age</i> ECE funding	\$145.44
<i>Two Years and Over</i> ECE funding	\$13.40
<i>20 Hours</i> ECE funding	\$320.04
<i>Plus 10</i> ECE funding	\$174.20
Total Adjustment to Pay to the Ministry of Education	\$653.08

Funding Adjustment

Funding claimed for frequent absences

Chapter 6-7 of the *Early Childhood Education Funding Handbook* explains the frequent absence rule. It ensures that enrolment agreements match attendance patterns as closely as possible. When any child regularly fails to attend for their enrolled hours or days, then the child's attendance must be monitored.

The frequent absence rule helps services identify absence patterns that suggest a change of enrolment may be needed. If there is a pattern of absences, then at the end of the second month, the parent must reconfirm, in writing, that the enrolment agreement remains valid, or change the agreement to match the attendance pattern. This confirmation allows funding, for the pattern of absences, to be claimed in the third month.

In the fourth month, funding for the pattern of absences must not be claimed, and the enrolment agreement must be changed to match the child's attendance.

An analysis of the attendance patterns over the audit period showed that 9(2)(a) regularly failed to attend for his enrolled hours or days. The audit has discounted the continuing pattern of absences in the fourth month.

Funding claimed for make-up days

Chapter 6-9 of the *Early Childhood Education Funding Handbook* explains the make-up day rule. When a child is absent on an enrolled day, the booking may be transferred to another day. This is known as a make-up day. Funding cannot be claimed for both the absence and the make-up day when the child is only fulfilling their enrolment expectation. Funding for 9(2)(a) and 9(2)(a) was disallowed where both an absence and a make-up day were claimed.

Funding claimed for absences before first attendance

Chapter 3-A-2 of the *Early Childhood Education Funding Handbook* explains that funding begins on the first day a child attends a service, or is due to attend, as specified in the enrolment agreement. One week of absences can be funded providing the service has the required documentation. Funding was disallowed for 9(2)(a) when there was no documented reason for absences claimed.

Funding claimed for casual absences

Chapter 3-A-2 of the *Early Childhood Education Funding Handbook* explains that funding for casual children is based on attendance only. Absences claimed in relation to 9(2)(a), for days when she was not enrolled, were disallowed.

Record Keeping Requirements

Early Childhood Education (ECE) Funding Handbook

Access to Ministry of Education funding for early childhood services is conditional on meeting funding criteria as outlined in the *Early Childhood Education Funding Handbook*. Updates to the handbook can be found on www.lead.ece.govt.nz.

Reporting and Recovery

The audit results were discussed with 9(2)(a), Centre Manager at the end of the audit. I would like to thank your staff for their assistance during the audit.

As your claim for the period was overstated, your funding will now be adjusted. The adjustment will be made in your next funding payment.

If you disagree with the findings of the audit, you have the right to appeal. An appeal must be made in writing to The Manager, Monitoring, Ministry of Education, DX Box SR51201, Wellington. The appeal must be received by the Ministry no later than 20 working days from the date of this audit report.



Nathan Fogarty
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Released under the Official Information Act 1982

27 July 2015

ECA505
File: # 83077

Fiona Hughes
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Auckland 2241

Early Childhood Funding Claim Audit

Attn: Fiona

A Ministry of Education audit of your *Early Childhood Funding Return (RS7)*, for the period 1 February 2015 to 31 May 2015, was recently completed.

The audit showed that the RS7 was:

- overstated by eighty-six (86) hours at the *20 Hours ECE* funding rate;
- overstated by twenty-eight (28) hours at the *Plus 10* funding rate.

The following table summarises the funding adjustment:

FUNDING ADJUSTMENT TABLE	
Funding Category	Amount
<i>20 Hours ECE</i> funding	\$952.98
<i>Plus 10 ECE</i> funding	\$187.60
Total Adjustment to Pay to the Ministry of Education	\$1,170.58

Funding Adjustment

Funding claimed for frequent absences

Chapter 6-7 of the *Early Childhood Education Funding Handbook* explains the frequent absence rule. It ensures that enrolment agreements match attendance patterns as closely as possible. When any child regularly fails to attend for their enrolled hours or days, then the child's attendance must be monitored.

The frequent absence rule helps services identify absence patterns that suggest a change of enrolment may be needed. If there is a pattern of absences, then at the end of the second month, the parent must reconfirm, in writing, that the enrolment agreement remains valid, or change the agreement to match the attendance pattern. This confirmation allows funding, for the pattern of absences, to be claimed in the third month.

In the fourth month, funding for the pattern of absences must not be claimed, and the enrolment agreement must be changed to match the child's attendance.

An analysis of the attendance patterns over the audit period showed that 9(2)(a) and 9(2)(a) regularly failed to attend for their enrolled hours or days. The audit has discounted the continuing pattern of absences in the fourth month and subsequent months.

Record Keeping Requirements

Early Childhood Education (ECE) Funding Handbook

Access to Ministry of Education funding for early childhood services is conditional on meeting funding criteria as outlined in the *Early Childhood Education Funding Handbook*. Updates to the handbook can be found on www.lead.ece.govt.nz.

Reporting and Recovery

The audit results were discussed with 9(2)(a), Centre Manager at the end of the audit. I would like to thank your staff for their assistance during the audit.

As your claim for the period was overstated, your funding will now be adjusted. The adjustment will be made in your next funding payment.

If you disagree with the findings of the audit, you have the right to appeal. An appeal must be made in writing to The Manager, Monitoring, Ministry of Education, DX Box SR51201, Wellington. The appeal must be received by the Ministry no later than 20 working days from the date of this audit report.

Nathan Fogarty
Team Leader - Auditors
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Te Wāhanga Whakarato Rawa

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3 August 2015

ECA 505
File: # 20104

Fiona Hughes
Service Provider Contact
Edukids Ponsonby
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Manukau City
Auckland 2241

Early Childhood Funding Claim Audit

Attn: Fiona

A Ministry of Education audit of your *Early Childhood Funding Return* (RS7), for the period 1 February 2015 to 31 May 2015, was recently completed.

The audit showed that the RS7 was correctly stated.

Record Keeping Requirements

Requirements for enrolment records

Chapter 6-1 of the *Early Childhood Education Funding Handbook* describes the enrolment records that must be kept by a service. These include the child's full name, date of birth, and home address. 9(2)(a) 's date of birth was incorrect on the enrolment form and 9(2)(a) 's given name and date of birth were not recorded on the enrolment form.

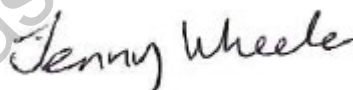
Requirements for 20 Hours ECE attestation records

Chapter 4-2 of the *Early Childhood Education Funding Handbook* describes the 20 Hours ECE requirements that must be met by a service.

Services must not claim 20 Hours ECE funding for a child until the parent has correctly completed, signed and dated attestation details. It was noted that 20 Hours ECE was correctly attested on the enrolment form when hours were claimed at another service but that these boxes were not filled in when hours were not claimed elsewhere. These should be filled in with zeros.

Reporting

The audit results were discussed with 9(2)(a) and 9(2)(a) at the end of the audit. I would like to thank your staff for their assistance during the audit.


Jenny Wheeler
Resourcing Auditor
Monitoring
Resourcing
Te Wāhanga Whakarato Rawa

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3 August 2015

ECA 505
File: # 20575

Fiona Hughes
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Auckland 2241

Early Childhood Funding Claim Audit

Attn: Fiona

A Ministry of Education audit of your *Early Childhood Funding Return* (RS7), for the period 1 February 2015 to 31 May 2015, was recently completed.

The audit showed that the RS7 was:

- overstated by twelve (12) hours at the *Under Two Years of Age* funding rate;
- overstated by six hundred and four (604) hours at the *20 Hours ECE* funding rate;
- understated by five hundred and twelve (512) hours at the *Plus 10* funding rate.

The following table summarises the funding adjustment:

FUNDING ADJUSTMENT TABLE	
Funding Category	Amount
<i>Under Two Years of Age</i> ECE funding	\$145.44
<i>20 Hours</i> ECE funding	\$6,903.72
<i>Plus 10</i> ECE funding	(\$3,430.40)
Total Funded Child Hours Adjustment	\$3,618.76
Total Adjustment to Pay to the Ministry of Education	\$3,618.76

Funding Adjustment

Funding claimed for absences on non enrolled days

Chapter 3-A-2 of the *Early Childhood Education Funding Handbook* states that services may claim funding based on the hours a child is enrolled to attend the service. Funding claimed in relation to 9(2)(a) [REDACTED], 9(2)(a) [REDACTED], 9(2)(a) [REDACTED] and 9(2)(a) [REDACTED] was disallowed as funding had been claimed for days they were not enrolled to attend, and did not attend. Absences claimed for non enrolled days have been discounted.

Funding claimed for frequent absences

Chapter 6-7 of the *Early Childhood Education Funding Handbook* explains the frequent absence rule. It ensures that enrolment agreements match attendance patterns as closely as possible. When any child regularly fails to attend for their enrolled hours or days, then the child's attendance must be monitored.

The frequent absence rule helps services identify absence patterns that suggest a change of enrolment may be needed. If there is a pattern of absences, then at the end of the second month, the parent must reconfirm, in writing, that the enrolment agreement remains valid, or change the agreement to match the attendance pattern. This confirmation allows funding, for the pattern of absences, to be claimed in the third month.

In the fourth month, funding for the pattern of absences must not be claimed, and the enrolment agreement must be changed to match the child's attendance.

An analysis of the attendance patterns over the audit period showed that 9(2)(a) regularly failed to attend for his enrolled hours or days. The audit has discounted the continuing pattern of absences in the subsequent months.

Funding claimed for absences before first attendance

Chapter 3-A-2 of the *Early Childhood Education Funding Handbook* explains that funding begins on the first day a child attends a service, or is due to attend, as specified in the enrolment agreement. One week of absences can be funded providing the service has the required documentation. Funding was disallowed for 9(2)(a), 9(2)(a) and 9(2)(a) when there was no documented reason for absences claimed.

Funding claimed for 20 Hours ECE funding

Chapter 4-2 of the *Early Childhood Education Funding Handbook* describes the 20 Hours ECE conditions that must be met by a service/parent. The conditions require that services must not claim 20 Hours ECE funding for a child until the parent/guardian has completed a signed and dated attestation.

Funding discounted at the 20 Hours ECE funding rate was allowed at the Plus 10 funding rate for 9(2)(a) where the attested hours for the period claimed were not signed by the parent and the form was incomplete.

Funding discounted at the 20 Hours ECE funding rate was allowed at the Plus 10 ECE funding rate for 9(2)(a) and 9(2)(a) where the attested hours were different to the hours claimed.

Funding claimed for absences over three weeks

Chapter 6-5 of the *Early Childhood Education Funding Handbook* explains the three week rule for continuous absence. Funding for an enrolled child who is absent can be claimed for a maximum of three weeks, starting from the first day of absence. Hours claimed for 9(2)(a), who was absent for more than three weeks, were disallowed.

Record Keeping Requirements

Requirements for enrolment records

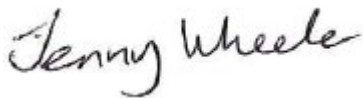
Chapter 6-1 of the *Early Childhood Education Funding Handbook* describes the enrolment records that must be kept by a service. These include the child's full name, date of birth, and home address. 9(2)(a)'s date of birth was recorded incorrectly on the enrolment form.

Reporting and Recovery

The audit results were discussed with 9(2)(a) at the end of the audit. I would like to thank your staff for their assistance during the audit.

As your claim for the period was overstated, your funding will now be adjusted. The adjustment will be made in your next funding payment.

If you disagree with the findings of the audit, you have the right to appeal. An appeal must be made in writing to The Manager, Monitoring, Ministry of Education, DX Box SR51201, Wellington. The appeal must be received by the Ministry no later than 20 working days from the date of this audit report.



Jenny Wheeler
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3 August 2015

ECA505
File: # 65077

Fiona Hughes
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Manukau City
Auckland 2241

Early Childhood Funding Claim Audit

Attn: Fiona

A Ministry of Education audit of your *Early Childhood Funding Return (RS7)*, for the period 1 February 2015 to 31 May 2015, was recently completed.

The audit showed that the RS7 was:

- overstated by one hundred and two (102) hours at the *Under Two Years of Age* funding rate;
- overstated by fifteen (15) hours at the *20 Hours ECE* funding rate.

The following table summarises the funding adjustment.

FUNDING ADJUSTMENT TABLE	
Funding Category	Amount
<i>Under Two Years of Age</i> ECE funding	\$1,236.24
<i>20 Hours</i> ECE funding	\$171.45
Total Adjustment to Pay to the Ministry of Education	\$1,407.69

Funding Adjustment

Chapter 6-7 of the *Early Childhood Education Funding Handbook* explains the frequent absence rule. It ensures that enrolment agreements match attendance patterns as closely as possible. When any child regularly fails to attend for their enrolled hours or days, then the child's attendance must be monitored.

The frequent absence rule helps services identify absence patterns that suggest a change of enrolment may be needed. If there is a pattern of absences, then at the end of the second month, the parent must reconfirm, in writing, that the enrolment agreement remains valid, or change the agreement to match the attendance pattern. This confirmation allows funding, for the pattern of absences, to be claimed in the third month.

In the fourth month, funding for the pattern of absences must not be claimed, and the enrolment agreement must be changed to match the child's attendance.

An analysis of the attendance patterns over the audit period showed that 9(2)(a) and 9(2)(a) regularly failed to attend for the hours or days for which they were enrolled. The audit has discounted the continuing pattern of absences in the third and subsequent months.

Funding claimed after child left

Chapter 3-A-2 of the *Early Childhood Education Funding Handbook* explains that funding ends on the date the child's parents advised the service the child will be leaving. Any advance notice of intention to leave does not affect this rule and funding cannot be claimed after the service is aware that care is no longer required. Funding claimed in relation to 9(2)(a) was disallowed.

Funding claimed for absences before first attendance

Chapter 3-A-2 of the *Early Childhood Education Funding Handbook* explains that funding begins on the first day a child attends a service, or is due to attend, as specified in the enrolment agreement. One week of absences can be funded providing the service has the required documentation. Funding was disallowed for 9(2)(a) and 9(2)(a) when there was no documented reason for absences claimed.

Record Keeping Requirements

Early Childhood Education (ECE) Funding Handbook

Access to Ministry of Education funding for early childhood services is conditional on meeting funding criteria as outlined in the *Early Childhood Education Funding Handbook*. Updates to the handbook can be found on www.lead.ece.govt.nz.

Reporting and Recovery

The audit results were discussed with 9(2)(a), Centre Manager at the end of the audit. I would like to thank your staff for their assistance during the audit.

As your claim for the period was overstated, your funding will now be adjusted. The adjustment will be made in your next funding payment.

If you disagree with the findings of the audit, you have the right to appeal. An appeal must be made in writing to The Manager, Monitoring, Ministry of Education, DX Box SR51201, Wellington. The appeal must be received by the Ministry no later than 20 working days from the date of this audit report.



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3 August 2015

ECA505
File: # 70351

Fiona Hughes
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Donald Duck Preschool and Nursery
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Auckland 2241

Early Childhood Funding Claim Audit

Attn: Fiona

A Ministry of Education audit of your *Early Childhood Funding Return (RS7)*, for the period 1 February 2015 to 31 May 2015, was recently completed.

The audit showed that the RS7 was:

- overstated by twenty-two (22) hours at the *Under Two Years of Age* funding rate;
- overstated by thirty-seven (37) hours at the *20 Hours ECE* funding rate;
- overstated by twenty (20) hours at the *Plus 10* funding rate.

The following table summarises the funding adjustment:

FUNDING ADJUSTMENT TABLE	
Funding Category	Amount
<i>Under Two Years of Age</i> ECE funding	\$266.64
<i>20 Hours</i> ECE funding	\$422.91
<i>Plus 10</i> ECE funding	\$134.00
Total Adjustment to Pay to the Ministry of Education	\$823.55

Funding Adjustment

Funding claimed for frequent absences

Chapter 6-7 of the *Early Childhood Education Funding Handbook* explains the frequent absence rule. It ensures that enrolment agreements match attendance patterns as closely as possible. When any child regularly fails to attend for their enrolled hours or days, then the child's attendance must be monitored.

The frequent absence rule helps services identify absence patterns that suggest a change of enrolment may be needed. If there is a pattern of absences, then at the end of the second month, the parent must reconfirm, in writing, that the enrolment agreement remains valid, or change the agreement to match the attendance pattern. This confirmation allows funding, for the pattern of absences, to be claimed in the third month.

In the fourth month, funding for the pattern of absences must not be claimed, and the enrolment agreement must be changed to match the child's attendance.

An analysis of the attendance patterns over the audit period showed that 9(2)(a), 9(2)(a) and 9(2)(a) regularly failed to attend for their enrolled days. The audit has discounted the continuing pattern of absences in the third and subsequent months.

Funding claimed for 20 Hours ECE funding

Chapter 4-2 of the *Early Childhood Education Funding Handbook* describes the 20 Hours ECE conditions that must be met by a service/parent. The conditions are:

- Services must not claim 20 Hours ECE funding for a child until the parent/guardian has completed a signed and dated attestation;
- Changes to attested hours must be signed and dated by the parent/guardian showing the effective date of each change;
- Parents must notify services if there is a change to the 20 Hours ECE their child receives at any service.

Funding discounted at the 20 Hours ECE funding rate was allowed at the *Plus 10 ECE* funding rate for 9(2)(a) where the attested hours were different to the hours claimed.

Funding claimed twice

Funding was discounted for 9(2)(a) where she was entered into APT twice and funding was claimed for the same day and time.

Record Keeping Requirements

Early Childhood Education (ECE) Funding Handbook

Access to Ministry of Education funding for early childhood services is conditional on meeting funding criteria as outlined in the *Early Childhood Education Funding Handbook*. Updates to the handbook can be found on www.lead.ece.govt.nz.

Reporting and Recovery

The audit results were discussed with 9(2)(a), Business Manager and 9(2)(a), Centre Manager at the end of the audit. I would like to thank your staff for their assistance during the audit.

As your claim for the period was overstated, your funding will now be adjusted. The adjustment will be made in your next funding payment.

If you disagree with the findings of the audit, you have the right to appeal. An appeal must be made in writing to The Manager, Monitoring, Ministry of Education, DX Box SR51201, Wellington. The appeal must be received by the Ministry no later than 20 working days from the date of this audit report.



Christine White
Resourcing Auditor
Monitoring

Resourcing
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Released under the Official Information Act 1982

3 August 2015

ECA505
File: # 70427

Fiona Hughes
Service Provider Contact
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Manukau City
Auckland 2241

Early Childhood Funding Claim Audit

Attn: Fiona

A Ministry of Education audit of your *Early Childhood Funding Return (RS7)*, for the period 1 February 2015 to 31 May 2015, was recently completed.

The audit showed that the RS7 was:

- overstated by seven (7) hours at the *Two Years and Over* funding rate;
- overstated by eight (8) hours at the *20 Hours ECE* funding rate;
- understated by eighteen (18) hours at the *Plus 10* funding rate.

The following table summarises the funding adjustment:

FUNDING ADJUSTMENT TABLE	
Funding Category	Amount
<i>Two Years and Over</i> ECE funding	\$46.90
<i>20 Hours</i> ECE funding	\$91.44
<i>Plus 10</i> ECE funding	(\$120.60)
Total Adjustment to Pay to the Ministry of Education	\$17.74

Funding Adjustment

Funding claimed for frequent absences

Chapter 6-7 of the *Early Childhood Education Funding Handbook* explains the frequent absence rule. It ensures that enrolment agreements match attendance patterns as closely as possible. When any child regularly fails to attend for their enrolled hours or days, then the child's attendance must be monitored.

The frequent absence rule helps services identify absence patterns that suggest a change of enrolment may be needed. If there is a pattern of absences, then at the end of the second month, the parent must

reconfirm, in writing, that the enrolment agreement remains valid, or change the agreement to match the attendance pattern. This confirmation allows funding, for the pattern of absences, to be claimed in the third month.

In the fourth month, funding for the pattern of absences must not be claimed, and the enrolment agreement must be changed to match the child's attendance.

An analysis of the attendance patterns over the audit period showed that 9(2)(a) and 9(2)(a) regularly failed to attend for their enrolled days. The audit has both allowed and discounted funding for the continuing pattern of absences in the third and subsequent months.

Funding claimed for 20 Hours ECE funding

Chapter 4-2 of the *Early Childhood Education Funding Handbook* describes the 20 Hours ECE conditions that must be met by a service/parent. The conditions are:

- Services must not claim 20 Hours ECE funding for a child until the parent/guardian has completed a signed and dated attestation;
- Changes to attested hours must be signed and dated by the parent/guardian showing the effective date of each change;
- Parents must notify services if there is a change to the 20 Hours ECE their child receives at any service.

Funding discounted at the 20 Hours ECE funding rate was allowed at the Plus 10 ECE funding rate for 9(2)(a) and 9(2)(a) where the attested hours were different to the hours claimed.

Funding claimed when over the maximum licence number

Funding cannot be claimed for more children than the service's licence maximum. During the audit period there were three days when funding was claimed for more than the licence maximum of forty children. Services must not claim both an absent child and the child who directly filled an absent child's place when the service has the maximum number of children enrolled and funded. Funding claimed over the maximum has been disallowed.

Record Keeping Requirements

Early Childhood Education (ECE) Funding Handbook

Access to Ministry of Education funding for early childhood services is conditional on meeting funding criteria as outlined in the *Early Childhood Education Funding Handbook*. Updates to the handbook can be found on www.lead.ece.govt.nz.

Reporting and Recovery

The audit results were discussed with 9(2)(a), Centre Manager at the end of the audit. I would like to thank your staff for their assistance during the audit.

As your claim for the period was overstated, your funding will now be adjusted. The adjustment will be made in your next funding payment.

If you disagree with the findings of the audit, you have the right to appeal. An appeal must be made in writing to The Manager, Monitoring, Ministry of Education, DX Box SR51201, Wellington. The appeal must be received by the Ministry no later than 20 working days from the date of this audit report.



Christine White
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Released under the Official Information Act 1982

3 August 2015

ECA505
File: # 70564

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Auckland 2241

Early Childhood Funding Claim Audit

Attn: Fiona

A Ministry of Education audit of your *Early Childhood Funding Return (RS7)*, for the period 1 February 2015 to 31 May 2015, was recently completed.

The audit showed that the RS7 was:

- overstated by one (1) hour at the *Under Two Years of Age* funding rate;
- overstated by nine (9) hours at the *Two Years and Over* funding rate.

The following table summarises the funding adjustment:

FUNDING ADJUSTMENT TABLE	
Funding Category	Amount
<i>Under Two Years of Age</i> ECE funding	\$12.12
<i>Two Years and Over</i> ECE funding	\$60.30
Total Adjustment to Pay to the Ministry of Education	\$72.42

Funding Adjustment

Funding claimed when over the maximum licence number

Funding cannot be claimed for more children than the service's licence maximum. During the audit period there were six days when funding was claimed for more than the licence maximum of sixteen under two year olds and a license total of sixty-two children. Services must not claim both an absent child and the child who directly filled an absent child's place when the service has the maximum number of children enrolled and funded. Funding claimed over the maximum has been disallowed.

Record Keeping Requirements

Early Childhood Education (ECE) Funding Handbook

Access to Ministry of Education funding for early childhood services is conditional on meeting funding

criteria as outlined in the *Early Childhood Education Funding Handbook*. Updates to the handbook can be found on www.lead.ece.govt.nz.

Reporting and Recovery

The audit results were discussed with 9(2)(a) [REDACTED], Centre Manager and 9(2)(a) [REDACTED], Business Manager at the end of the audit. I would like to thank your staff for their assistance during the audit.

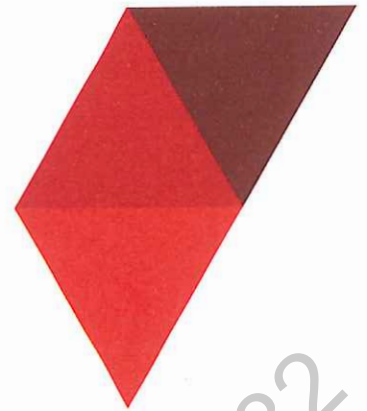
As your claim for the period was overstated, your funding will now be adjusted. The adjustment will be made in your next funding payment.

If you disagree with the findings of the audit, you have the right to appeal. An appeal must be made in writing to The Manager, Monitoring, Ministry of Education, DX Box SR51201, Wellington. The appeal must be received by the Ministry no later than 20 working days from the date of this audit report.



Christine White
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ECA505

31 August 2015

Fiona Hughes
ECA Management Contact
Best Start Educare Limited
P O Box 276177
Manukau City
Auckland 2241

ECA505 - Early Childhood Funding Claim Audits

Attn: Fiona

A Ministry of Education audit of the Early Childhood Funding Return (RS7), for the period 1 February 2015 to 31 May 2015 was recently completed on 38 randomly selected early childhood education services in ECA505.

Summary of findings

Please refer to Appendix One for details.

- 12 services (32%) had RS7 returns that were correctly stated.
- The most prevalent funding breaches were the frequent absence rule (37%) and absences claimed before first attendance (32%).
- The most common record keeping issues related to Enrolment Form requirements (24%).
- The total recovery owed to the Ministry from the selected sample is \$19,742.69. Extrapolated over all services, the estimated amount over claimed by Best Start Educare Limited for one funding period would be \$138,000.

Funding breaches

The following breaches were identified in the audits. Please refer to the audit reports for details.

Breaches relating to absences and the ECE Funding Subsidy

- Funding claimed for frequent absences (Chapter 6-7 of the *Early Childhood Education Funding Handbook*)
- Funding claimed for absences before first attendance (Chapter 3-A-2 of the *Early Childhood Education Funding Handbook*)
- Funding claimed for absences on non-enrolled days (Chapter 3-A-2, Chapter 6-1, 2 of the *Early Childhood Education Funding Handbook*)
- Funding claimed for make-up days (Chapter 6-9 of the *Early Childhood Education Funding Handbook*)
- Funding claimed over the maximum licence number
- Funding claimed after child left (Chapter 3-A-2 of the *Early Childhood Education Funding Handbook*)
- Funding claimed for absences over three weeks (Chapter 6-5 of the *Early Childhood Education Funding Handbook*)

Breaches relating to 20 Hours ECE

- 20 Hours ECE funding attestation requirements (Chapter 4-2 of the *Early Childhood Education Funding Handbook*)
- Compulsory fees for hours claimed as 20 Hours ECE (Chapter 4-3 of the *Early Childhood Education Funding Handbook*)

Record keeping requirements that were not met included enrolment form records, staff records and 20 Hours ECE attestation records.

Other issues identified were optional charge requirements, child-to-staff ratio breaches of license and data entry/arithmetic errors.

Analysis of breaches based on audit sample

An independent statistical analysis of the audit results was conducted. The following funding requirements showed results of five or more failures in the sample testing of 38 providers (i.e. proportion is greater than 10%). Statistical methods were then used to estimate what the sample implies for the 266 services that Best Start Educare Limited had during the audit process.

Based on the analysis we are 95% confident of the following:

- *Funding claimed (and failed to claim) for frequent absences* - at least 66 of the 266 services (24.9%) would be in breach of this funding rule;
- *Funding claimed for absences before first attendance* - at least 53 of the 266 services (20.1%) would be in breach of this funding rule;
- *Funding claimed for make-up days/claimed for non-enrolled hours* - at least 23 of the 266 services (8.8%) would be in breach of this funding rule;
- *Funding claimed over maximum licence number* - at least 20 of the 266 services (7.5%) would be in breach of this funding rule;
- *Record keeping* - at least 73 of the 266 services (27.4%) would be in breach of these requirements.

Action required

You must ensure that procedures are developed and implemented so that the *Early Childhood Education Funding Handbook* requirements are met in all services in ECA505. Processes must be put in place to ensure that these breaches do not continue.

Please ensure that your new procedures are documented and filed at each service. It is helpful if the documentation shows:

- Instructions and reminders on record keeping, data entry and other administrative processes focussed on preventing the breaches found in the Ministry audits
- Delegation of responsibilities
- Timeframes for the outlined tasks
- Checklist of completed training

Please send a written response providing the Ministry with assurance that the breaches and other issues listed above are being addressed in Best Start Educare Limited.

This response should be sent to The Manager, Monitoring, Ministry of Education, DX Box SR51201, Wellington and received no later than 20 working days from the date of this letter.

Selected Best Start Educare Limited services will receive further audits within the next year to ensure that all *Early Childhood Education Funding Handbook* requirements identified in the audit have been applied across all services.



Philippa Richards
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Te Wāhanga Whakarato Rawa

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Released under the Official Information Act 1982

Appendix One

31 August 2015

[illegible]



18 September 2015

The Manager,
Monitoring,
Ministry of education,
DX Box SR51201
WELLINGTON

Dear Phillippa,

Best Start Educare Funding Audits

Thank you for your letter and analysis of the recent audit of Best Start centres.

Whilst we do not debate the estimated over claimed amount of \$138,000 we do note that this represents less than 0.2% of funding received. Nevertheless we do consider the accuracy of funding claims is paramount and to that end:

1. Best Start provides a high level of training for managers and administrators at centres and ongoing education programmes for business managers responsible for the accuracy of data and funding claims by centres.
2. The company has 7 dedicated administration trainers covering all regions with an annual budget exceeding \$500,000 pa to provide training workshops, administration conferences, 'one on one' training and support.
3. We employ more than 25 staff in the Tauranga office providing telephone support and assistance to centres.
4. Training programmes delivered and the number of staff who have undertaken that training over the past 18 months include:

"Sharpen your Skills – general training	14 workshops	99 attendees
Frequent Absence	35 workshops	278 attendees
Frequent Absence refresher course	6 workshops	23 attendees
Administration miscellaneous "one on one" structured training sessions.	97 Workshops	113 attendees
Administration Conferences	8 Conferences	600 attendees
Centre manager essentials workshops	8 Workshops	160 attendees



607 Cameron Road, Tauranga South, Tauranga 3112, PO Box 13465, Tauranga 3141
Phone: (07) 577 9263, www.beststarteducare.co.nz

BestStart for happy, confident learners

This does not include ongoing centre visits by the training team which are targeted to be no less than 2 visits per year plus when there is a change of staff.

5. Desktop & centre Audits. These are a comprehensive review of all aspects of centre administration record keeping and accuracy and are used to identify areas of concern and review ongoing training needs.

Notwithstanding our investment in training, issues affecting the effectiveness of that include

- Staff turnover
- Complexity in some areas of funding
- Administration staff managing multiple tasks

In response to the areas of concern raised by the Ministry:

1. Frequent Absence (14 instances)

This is a major area of focus and we have developed training materials and processes to address deficiencies. Over the coming months we will repeat training workshops to address this.

2. Absences before first attendance (12 instances)

This issue is caused by errors at centres and whilst it is already a focus of training we will reinforce that further. Sign in sheets clearly show children who are attending their first days and this is made obvious to centre staff.

3. Make up days (7 instances)

Typically Best Start does not offer 'make up days'. We believe the issue here is more one of correctly documenting attendances and processes are being put in place to minimise any repetition of this problem.

4. ECE not attested (5 instances)

This problem relates primarily to documentation not completed accurately by families attending Best Start centres, more attention will be paid to this.

5. Charged fees for 20ECE Hours. (1 instance)

There is only a single incidence of this which relates to a family having enrolled for 6.5 hours but with a history (frequent absence) of attending less hours. The charge to the family was not for ECE hours although the interpretation of the rules, which we accept, means this was caught in this category.

6. Funding claimed over 3 weeks continuous absence. (1 instance)

The APT software used automatically caps funding when a 3 week continuous absence occurs. We assume a retrospective change was made to create this error. Centres are typically 'locked out' of making changes in previous periods and we believe this to be an isolated incidence.

7. Funding claimed for child who left. (1 instance)

Our processes are normally quite comprehensive in respect of ceasing funding.

8. Claim over licence maximum (5 instances)

This issue is similar to claiming for frequent absences and is part of our training programme, same comment as for (1) above.

9. Arithmetic/data entry errors (3 instances)

We will reinforce the need to focus on the accuracy in completing forms and data entry.

Yours faithfully,



Bruce Woodward

3 August 2016

ECA505

Marie Langdon
ECA Management Contact
BestStart Education and Care
Tauranga Administration Centre
607 Cameron Road
Tauranga 3112

ECA505 – Early Childhood Funding Claim Audit

Attn: Marie Langdon

A Ministry of Education audit of the Early Childhood Funding Return (RS7), for the period 1 February 2016 to 31 May 2016 was recently completed on 29 early childhood education licenses in ECA505.

Summary of Findings

The audit identified that 6 of the RS7s were correctly stated and 23 of the RS7s were overstated. Please refer to Appendix One and Two for details of the audit adjustments.

The total amount owed to the Ministry is \$40,440.56

Review of Procedures Required

The following breaches were identified during the audits (also identified during last year's audit, see letter dated 31 August 2015):

- Funding claimed for frequent absences (Chapter 6-7 of the *Early Childhood Education Funding Handbook*).
- Funding claimed for absences before first attendance (Chapter 3-A-2 of the *Early Childhood Education Funding Handbook*).
- Funding claimed for make-up days (Chapter 6-9 of the *Early Childhood Education Funding Handbook*).
- Funding claimed over the maximum licence number. (Chapter 6-2 of the *Early Childhood Education Funding Handbook*).
- Funding claimed for absences over three weeks (Chapter 6-5 of the *Early Childhood Education Funding Handbook*).
- 20 Hours ECE funding attestation requirements (Chapter 4-2 of the *Early Childhood Education Funding Handbook*).

To ensure that your services receive the correct funding entitlement, please review and update your procedures to meet all *Early Childhood Education Funding Handbook* requirements.

Please send confirmation to The Manager, Monitoring, DX Box SR51201, Wellington, within 20 working days to confirm that your procedures have been updated.

Funding Adjustment

Funding claimed for absences over three weeks

Chapter 6-5 of the *Early Childhood Education Funding Handbook* explains the three week rule for continuous absence. Funding for an enrolled child who is absent can be claimed for a maximum of three weeks, starting from the first day of absence. Hours claimed for children absent for more than three weeks, were disallowed.

Services must not claim funding following notification from a parent/guardian that a child will not be returning to the service – even if the three week period has not ended.

Funding claimed for frequent absences

Chapter 6-7 of the *Early Childhood Education Funding Handbook* explains the frequent absence rule. It ensures that enrolment agreements match attendance patterns as closely as possible. When any child regularly fails to attend for their enrolled hours or days, then the child's attendance must be monitored.

The frequent absence rule helps services identify absence patterns that suggest a change of enrolment may be needed. If there is a pattern of absences, then at the end of the second month, the parent must reconfirm, in writing, that the enrolment agreement remains valid, or change the agreement to match the attendance pattern. This confirmation allows funding, for the pattern of absences, to be claimed in the third month.

In the fourth month, funding for the pattern of absences must not be claimed, and the enrolment agreement must be changed to match the child's attendance.

The audit has discounted the continuing pattern of absences in the third and subsequent months.

Funding claimed for make-up days

Chapter 6-9 of the *Early Childhood Education Funding Handbook* explains the make-up day rule. When a child is absent on an enrolled day the booking may be transferred to another day. This is known as a make-up day. Funding cannot be claimed for both the absence and the make-up day when the child is only fulfilling their enrolment expectation. Funding was disallowed where both an absence and a make-up day were claimed.

Funding claimed for absences before first attendance

Chapter 3-A-2 of the *Early Childhood Education Funding Handbook* explains that funding begins on the first day a child attends a service, or is due to attend, as specified in the enrolment agreement. One week of absences can be funded providing the service has the required documentation. Funding was disallowed when there was no documented reason for absences claimed.

Funding claimed for 20 Hours ECE funding

Chapter 4-2 of the *Early Childhood Education Funding Handbook* describes the 20 Hours ECE conditions that must be met by a service/parent. The conditions are:

- Services must not claim 20 Hours ECE funding for a child until the parent/guardian has correctly completed a signed and dated attestation;
- Changes to attested hours must be signed and dated by the parent/guardian showing the effective date of each change;
- Parents must notify services if there is a change to the 20 Hours ECE their child receives at any service.

Funding discounted at the *20 Hours ECE* funding rate was allowed at the *Plus 10 ECE* funding rate where the attested hours were different to the hours claimed.

Funding discounted at the *20 Hours ECE* funding rate was allowed at the *Two Years and Over* funding rate where there were no attested hours for the period claimed.

Funding claimed when over the maximum licence number

Funding cannot be claimed for more children than the service's licence maximum. During the audit period there were days when funding was claimed for more than the licence maximum in two services. Services must not claim both an absent child and the child who directly filled an absent child's place when the service has the maximum number of children enrolled and funded. Funding claimed over the maximum has been disallowed.

Record Keeping Requirements

Early Childhood Education (ECE) Funding Handbook

Access to Ministry of Education funding for early childhood services is conditional on meeting funding criteria as outlined in the *Early Childhood Education Funding Handbook*. Updates to the handbook can be found on www.education.govt.nz/early-childhood.

Reporting and Recovery

The audit results were discussed with you at the end of the audit. I would like to thank you and your staff for their assistance during the audit.

As your claim for the period was over stated, your funding will now be adjusted. The adjustment will be made in your next funding payment.

If you disagree with the findings of the audit, you have the right to appeal. An appeal must be made in writing to The Manager, Monitoring, Ministry of Education, DX Box SR51201, Wellington. The appeal must be received by the Ministry no later than 20 working days from the date of this audit report.



Kelly Grootjans
Team Leader
Resourcing Auditor
Monitoring
Resourcing
Te Wāhanga Whakarato Rawa

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Appendix One

Service No.	Service Name	Total recovery/ payment	Funding claimed/ not claimed for frequent absences	Funding claimed for absence before first attendance	Make-up days claimed for non-enrolled hours	Funding claimed for 20 Hours ECE - not attested	Funding claimed over license maximum	Funding claimed over 3 week continuous absence
65077	ABC Beckenham	\$0.00						
25377	ABC Dannemora	\$918.54	Y	Y				
46762	ABC Marne Street	\$1,126.92	Y					
55321	ABC Napier Central	\$0.00						
83077	ABC Oamaru	\$80.40		Y				
20575	ABC Onehunga	\$2,016.40	Y	Y	Y			
50080	ABC Palmerston North	\$1,452.39	Y	Y				
70109	ABC Rangiora	\$0.00						
55318	ABC Raureka	\$791.64	Y	Y	Y	Y		
50084	ABC Redwood	\$89.86			Y			
46393	Community Kindy Greenwood Street	\$4,753.48	Y		Y	Y		
46715	Community Kindy Naenae	\$868.68	Y	Y	Y			
40271	Community Kindy Parton Road	\$2,382.51	Y	Y	Y		Y	
70351	Donald Duck Preschool and Nursery	\$1,210.04	Y	Y		Y		
55383	Early Years Leeds Street	\$0.00						
25193	Edukids Papatoetoe 1	\$3,866.77	Y	Y	Y			Y
46848	Edukids Prestons	\$3,135.96		Y	Y	Y		
46908	Edukids Tennessee	\$0.00						
65042	First Steps Opihi	\$4,033.70	Y	Y		Y		
46087	First Steps Vardon	\$1,848.92	Y		Y			
25345	First Steps Waiuku	\$1,588.76	Y	Y	Y		Y	
25443	Kiwicare Tennessee 1	\$2,104.90	Y	Y	Y			
45675	Montessori Bethlehem	\$659.20		Y	Y	Y		
65124	TopKids Northwood	\$3,131.84	Y			Y		
46037	Topkids Bader Street	\$2,271.61	Y	Y				
46887	Topkids Karaka	\$0.00						
40320	Topkids Pukuatua	\$1,074.42	Y	Y				
46896	Topkids Pyes Pa	\$759.30	Y	Y				
50527	Topkids Stratford	\$274.32	Y					

Appendix Two

Service No	Service Name	Child name	Breach Identified
25377	ABC Dannemora	9(2)(a)	Absence before first attendance
25377	ABC Dannemora		Absence before first attendance
25377	ABC Dannemora		Frequent absences
25377	ABC Dannemora		Frequent absences
46762	ABC Marne Street		Frequent absences
46762	ABC Marne Street		Frequent absences
46762	ABC Marne Street		Frequent absences
46762	ABC Marne Street		Frequent absences
83077	ABC Oamaru		Absence before first attendance
20575	ABC Onehunga		Absence before first attendance
20575	ABC Onehunga		Frequent absences
20575	ABC Onehunga		Frequent absences
20575	ABC Onehunga		Frequent absences
20575	ABC Onehunga		Frequent absences
20575	ABC Onehunga		Make up days claimed
20575	ABC Onehunga		Absence before first attendance
20575	ABC Onehunga		Frequent absences
20575	ABC Onehunga		Absence before first attendance
50080	ABC Palmerston North		Frequent absences
50080	ABC Palmerston North		Absence before first attendance
50080	ABC Palmerston North		Absence before first attendance
50080	ABC Palmerston North		Absence before first attendance
50080	ABC Palmerston North		Absence before first attendance
50080	ABC Palmerston North		Frequent absences
50080	ABC Palmerston North		Frequent absences
55318	ABC Raureka		Frequent absences
55318	ABC Raureka		Absence before first attendance
55318	ABC Raureka		20 hours ECE- not attested
55318	ABC Raureka		Make up days claimed
50084	ABC Redwood		Make up days claimed
50084	ABC Redwood		Make up days claimed
46393	Community Kindy Greenwood Street		Make up days claimed
46393	Community Kindy Greenwood Street		20 hours ECE- not attested
46393	Community Kindy Greenwood Street		Frequent absences
46393	Community Kindy Greenwood Street		Frequent absences
46393	Community Kindy Greenwood Street		Frequent absences
46393	Community Kindy Greenwood Street		Frequent absences
46715	Community Kindy Naenae		Absence before first attendance
46715	Community Kindy Naenae		Make up days claimed
46715	Community Kindy Naenae		Frequent absences
46715	Community Kindy Naenae		Frequent absences
40271	Community Kindy Parton Road		Absence before first attendance
40271	Community Kindy Parton Road		Make up days claimed

40271	Community Kindy Parton Road	9(2)(a)	Frequent absences
40271	Community Kindy Parton Road		Frequent absences
40271	Community Kindy Parton Road		Frequent absences
40271	Community Kindy Parton Road		Frequent absences
40271	Community Kindy Parton Road		Frequent absences
40271	Community Kindy Parton Road		Frequent absences
70351	Donald Duck Preschool and Nursery		Frequent absences
70351	Donald Duck Preschool and Nursery		Absence before first attendance
70351	Donald Duck Preschool and Nursery		Absence before first attendance
70351	Donald Duck Preschool and Nursery		20 hours ECE- not attested
25193	Edukids Papatoetoe 1		3 week continuous absence
25193	Edukids Papatoetoe 1		Frequent absences
25193	Edukids Papatoetoe 1		Frequent absences
25193	Edukids Papatoetoe 1		Frequent absences
25193	Edukids Papatoetoe 1		Frequent absences
25193	Edukids Papatoetoe 1		Absence before first attendance
25193	Edukids Papatoetoe 1		Absence before first attendance
25193	Edukids Papatoetoe 1		Absence before first attendance
25193	Edukids Papatoetoe 1		Absence before first attendance
25193	Edukids Papatoetoe 1		Absence before first attendance
25193	Edukids Papatoetoe 1		Absence before first attendance
25193	Edukids Papatoetoe 1		Absence before first attendance
25193	Edukids Papatoetoe 1		Absence before first attendance
25193	Edukids Papatoetoe 1		Make up days claimed
25193	Edukids Papatoetoe 1		Frequent absences
25193	Edukids Papatoetoe 1		Frequent absences
46848	Edukids Prestons		Absence before first attendance
46849	Edukids Prestons		Make up days claimed
46850	Edukids Prestons		Absence before first attendance
46851	Edukids Prestons		20 hours ECE- not attested
65042	First Steps Opihi		Frequent absences
65042	First Steps Opihi		20 hours ECE- not attested
65042	First Steps Opihi		Frequent absences
65042	First Steps Opihi		Frequent absences
65042	First Steps Opihi		Absence before first attendance
46087	First Steps Vardon		Make up days claimed
46087	First Steps Vardon		Frequent absences
46087	First Steps Vardon		Frequent absences
46087	First Steps Vardon		Frequent absences
46087	First Steps Vardon		Frequent absences
25345	First Steps Waiuku		Frequent absences
25345	First Steps Waiuku		Frequent absences
25345	First Steps Waiuku		Absence before first attendance
25345	First Steps Waiuku		Frequent absences
25345	First Steps Waiuku		Absence before first attendance
25345	First Steps Waiuku		Make up days claimed
25345	First Steps Waiuku		Frequent absences



29 August 2016

The Manager
Monitoring
Ministry of Education
DX Box SR51201
Wellington

Dear Sir/Madam,

Thank you for letter dated 3 August 2016 in regard to the ECA505 Early Childhood Funding Claim Audit for Best Start Educare centres.

Process

This is the first year the Funding Claim Audit has been completed centrally from our National Administration office in Tauranga. It is acknowledged, this was a busy four days for the BestStart team with the crossover of our Upper North Island administration conference and one third of our team out of the office.

BestStart realised real benefits to having first-hand conversations directly with the auditors to assist our central team when setting our training material, and to obtain a more in-depth understanding of the funding requirements and how this is interpreted into BestStart processes. The auditors feedback to us that they really liked the ability to communicate directly with us and it must have been a more efficient and overall improved environment to complete the audit process.

As discussed with Kelly Grootjans both teams have taken some learnings into a more structured approach to the request and exchange of documentation. The audit report noted some breaches that we believe the information was not requested or obtained by the auditors as identified below. We wish to appeal these and have the total amount recovered by the Ministry of Education adjusted down for these.

Appeals

Service Number: **25377** Service Name: **ABC Dannemora**

Child Name	Breach Identified	Appeal Comments
9(2)(a)	Absence before first attendance	Our records show that the paper work requested during audit was for frequent absence. No absent before first attendance paperwork requested. Letter from parent attached dated 08/03/16.

Service Number: **20575** Service Name: **ABC Onehunga**

Child Name	Breach Identified	Appeal Comments
9(2)(a)	Absence before first attendance	Paper work not requested during audit. Start date 21/03/16 First attendance 22/03/16 Letter from parent attached dated 22/03/16.

Service Number: **50080** Service Name: **ABC Palmerston North**

Child Name	Breach Identified	Appeal Comments
9(2)(a)	Frequent absence	Paper work not requested during audit. Find attached EC12 & medical certificate.
	Absence before first attendance	Paper work not requested during audit. Find written email attached from parent dated 28/02/16.
	Absence before first attendance	Paper work not requested during audit. Find written email attached from parent dated 28/02/16.

Service Number: **46393** Service Name: **Community Kindy Greenwood Street**

Child Name	Breach Identified	Appeal Comments
9(2)(a)	20 hours ECE not attested	Child turned three 09/07/15. 20 hour ECE attested form signed 24/06/15. Multi week booking form dated 02/05/16 applicable for the funding period attached. Reviewed the paperwork and it is our understanding that this is compliant.

Service Number: **70351** Service Name: **Donald Duck Preschool and Nursery**

Child Name	Breach Identified	Appeal Comments
9(2)(a)	20 hours ECE not attested	Child start date 24/11/14 Child turned 3 17/10/14 20 hours ECE attestation form dated 27/11/14 attached Multi week booking form dated 14/03/16 Booking reconfirmation 04/04/16 Reviewed the paperwork and it is our understanding that funding is compliant.

Service Number: **25193** Service Name: **Edukids Papatoetoe 1**

Child Name	Breach Identified	Appeal Comments
9(2)(a)	3 weeks continuous absence	1 st day of absence 29/03/16 Last day of funding 18/04/16 Funding dropped off 19/04/16 Child attendance history report attached Attendance details report attached APT automatically removed funding after 3 weeks of continuous absence. Please note the Centre was closed on the 25 th and 28 th of March for Easter.
9(2)(a)	Frequent absence	Frequent Absence month 2 January Reconfirmation signed 04/02/16 form attached

Service Number: **46848** Service Name: **Edukids Prestons**

Child Name	Breach Identified	Appeal Comments
9(2)(a)	Make up days claimed	Our records show the information was not requested. Start date 09/03/16 Enrolment form attached 09/03/16 Booking change form attached 14/03/16 Booking change form attached 21/03/16 On review of the paper work it is our understanding that the funding is compliant.
9(2)(a)	20 hours ECE not attested	Start date 22/01/16 Child turned 3 19/01/16 Enrolment form dated 20/10/15 attached Booking change form dated 22/03/16 Booking change form dated 04/04/16 Ticked incorrectly. Parent misunderstood and was confused with the question as she was claiming 6 hours at another centre, she was not claiming the full 20 at this service. Please reconsider the decision on this child, the intention of claiming 12 hours of ECE at the service was valid.

Service Number: **25345** Service Name: **First Steps Waiuku**

Child Name	Breach Identified	Appeal Comments
9(2)(a)	Make up days claimed	Our records show the information was not requested. Booking change form attached 04/04/16 and 11/04/16 On review of the paper work it is our understanding that the funding is compliant.
9(2)(a)	Frequent Absence	Our records show the information was not requested. EC12 and individual plan attached. This is a genuine situation the centre is supporting this family and on review of the paper work it is our understanding that the funding is compliant.
9(2)(a)	Frequent Absence	Our records show the information was not requested. EC12 and individual plan attached. This is a genuine situation the centre is supporting this family and on review of the paper work it is our understanding that the funding is compliant.

Service Number: **40320** Service Name: **Topkids Pukuatua**

Child Name	Breach Identified	Appeal Comments
9(2)(a)	Absence before first attendance	Child start date 22/02/16 Written note from mother date referenced 22/02/16 attached. Supporting form from Rotorua hospital dated 26/02/16. On review of all the paperwork we understand that this funding is compliant.

Service Number: **456751** Service Name: **Montessori Bethlehem**

Child Name	Breach Identified	Appeal Comments
9(2)(a)	Make up days claimed	Our records show the information was not requested. Booking change form attached 11/04/16 On review of the paper work it is our understanding that the funding is compliant.
9(2)(a)	20 hours ECE not attested	Start date 05/05/15 Child turned three 01/03/16 20 hours ECE claimed from 01/03/16 20 hours ECE attestation form dated 23/02/16 attached Please reconsider this funding claim. The only error we can see on this form is that the birth date of 2013 rather than 2016 has been written in error. This is a genuine parent error, the funding claimed is valid for this child.

Service Number: **46037** Service Name: **Topkids Bader**

Child Name	Breach Identified	Appeal Comments
9(2)(a)	Frequent Absence	Frequent absence February month 2 Booking reconfirmation attached 04/03/16 On review of the paper work it is our understanding that the funding is compliant.
9(2)(a)	Frequent Absence	Frequent absence February month 2 Booking reconfirmation attached 04/03/16 On review of the paper work it is our understanding that the funding is compliant.
9(2)(a)	Frequent Absence	Frequent absence February month 2 Booking reconfirmation attached 04/03/16 On review of the paper work it is our understanding that the funding is compliant.

Service Number: **65124** Service Name: **Topkids Northwood**

Child Name	Breach Identified	Appeal Comments
9(2)(a)	20 hours ECE not attested	Child turned three 26/12/15 20 hours ECE claimed from 28/12/16 20 hours ECE attestation form dated 20/11/15 attached Booking change form attached 23/05/16 Parent and centre misunderstood attestation question and accidently ticked No thinking that because the full 20 hours was not being claimed. This is a misunderstanding and a genuine funding claim.
9(2)(a)	20 hours ECE not attested	Child turned three 16/01/15 20 hours ECE claimed form signed 28/12/16 attached Booking change form attached 04/04/16 Enrolment form completed prior to 3 rd birthday. ECE attestation was completed when child turned 3. Enrolment form only was requested during the audit which was completed prior to the child's 3 rd birthday. On review of all the paperwork we understand that this funding is compliant.

BestStart Procedures

BestStart employs seven dedicated administration trainers covering all regions whom provide training workshops, conferences and one on one training support to managers and administrators based at our centres and within our centralised team.

Beststart employee over 20 staff based in a centralised team in Tauranga providing telephone support and assistant to our centres promoting ongoing accuracy of data and funding claims by our centres.

Notwithstanding our investment in training and support we are still challenged with staff turnover and the complexity in some areas of funding.

We have reviewed the audit findings in detail and as a result reviewed our procedures and training material in regard to the breaches identified ensuring our messages are a clear reflection of the Early Childhood Education Funding Handbook.

We look forward to your response.

Yours faithfully



Marie Langdon
National Administration Manager

CC: Kelly.grootjans@education.govt.nz
tim.bell@best-start.org



ECA505

16 September 2016

Marie Langdon
National Administration Manager
BestStart Education and Care
607 Cameron Road
PO Box 13-465
Tauranga 3141

Early Childhood Resourcing Audit Appeal

Attn: Marie

Thank you for your letter (received 29 August 2016) asking the Ministry to reconsider twenty-two of the resourcing audit adjustments made during the recent audit of BestStart Education and Care.

I have completed a review of the audit and the additional information that you have provided. Based on these additional records, I have overturned twenty of the audit adjustments. The remaining two audit adjustments are unchanged.

An updated summary of the audit reflecting these changes is included in Appendix one.

20 Hours ECE funding eligibility

Chapter 4-2 of the Early Childhood Education Funding Handbook states that *20 Hours ECE* funding must not be claimed for a child until the service has received a completed and signed attestation. This includes confirming the total hours per day of *20 Hours ECE* the child will receive at the service and any other service the child is enrolled to attend. Parents may choose to allocate their *20 Hours ECE* hours across more than one service. *20 Hours ECE* can only be claimed from the day a parent has completed and signed the attestation, it cannot be claimed retrospectively.

20 Hours ECE funding adjustments 9(2)(a) and 9(2)(a)

Chapter 11-1 of the Early Childhood Education Funding Handbook states that services risk losing funding if their records cannot be audited because they are unclear or ambiguous.

The attestation records for 9(2)(a) and 9(2)(a) were not clear. You have noted that there was some misunderstanding on the part of the parents that contributed to the inaccurate attestation records.

The previous Best Start audit in 2015 identified examples of *20 Hours ECE* being claimed without the correct attestation information. In BestStart's response letter (dated 18 September 2015) it was noted that "...This problem relates primarily to documentation not completed accurately by families attending Best Start centres, more attention will be paid to this."

As the attestation sections of the enrolment records were again not correctly completed, I have upheld the audit adjustments for 9(2)(a) and 9(2)(a).

Best Start Procedures

Thank you for confirming that you have updated your procedures and training material as a result of the audit. We appreciated the way that you welcomed the auditors into your national administration centre and the positive way in which you engaged in the audit process.



Nathan Fogarty
Manager
Monitoring
Resourcing
Te Wāhanga Whakarato Rawa

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Appendix One: Funding Adjustment Summary

Service No.	Service Name	Total recovery/ payment	Funding claimed/ not claimed for frequent absences	Funding claimed for absence before first attendance	Make-up days claimed for non- enrolled hours	Funding claimed for 20 Hours ECE - not correctly attested	Funding claimed over license maximum
65077	ABC Beckenham	\$0.00					
25377	ABC Dannemora	\$845.82	Y	Y			
46762	ABC Marne Street	\$1,126.92	Y				
55321	ABC Napier Central	\$0.00					
83077	ABC Oamaru	\$80.40		Y			
20575	ABC Onehunga	\$1,976.20	Y	Y	Y		
50080	ABC Palmerston North	\$526.56	Y	Y			
70109	ABC Rangiora	\$0.00					
55318	ABC Raureka	\$791.64	Y	Y	Y	Y	
50084	ABC Redwood	\$89.86			Y		
46393	Community Kindy Greenwood Street	\$3,239.88	Y		Y		
46715	Community Kindy Naenae	\$868.68	Y	Y	Y		
40271	Community Kindy Parton Road	\$2,382.51	Y	Y	Y		Y
70351	Donald Duck Preschool and Nursery	\$642.44	Y	Y			
55383	Early Years Leeds Street	\$0.00					
25193	Edukids Papatoetoe	\$3,468.69	Y	Y	Y		
46848	Edukids Prestons	\$1,361.64		Y		Y	
46908	Edukids Tennessee	\$0.00					
65042	First Steps Opihi	\$4,033.70	Y	Y		Y	
46087	First Steps Vardons	\$1,848.92	Y		Y		
25345	First Steps Waiuku	\$1,425.98	Y	Y			Y
25443	Kiwicare Tennessee 1	\$2,104.90	Y	Y	Y		
45675	Montessori Bethlehem	\$354.12		Y	Y		
65124	Northwood Preschool	\$1,745.95	Y			Y	
4603	Topkids Bader Street	\$1,875.90	Y	Y			
46887	Topkids Karaka	\$0.00					
40320	Topkids Pukuatua	\$754.38	Y				
46896	Topkids Pyes Pa	\$759.30	Y	Y			
50527	Topkids Stratford	\$274.32	Y				

22 June 2018

ECA505

Marie Morris
ECA Management Contact
BestStart Education and Care
Tauranga Administration Centre
607 Cameron Road
Tauranga 3112

ECA505 – Early Childhood Funding Claim Audit

Attn: Marie Morris

A Ministry of Education audit of the Early Childhood Funding Return (RS7), for the period 1 October 2017 to 31 January 2018 was recently completed on 26 Education and Care licenses in ECA505.

Summary of Findings

The audit identified that 5 of the RS7s were correctly stated and 21 of the RS7s were overstated. Please refer to Appendix One and Two for details of the audit adjustments.

The total amount owed to the Ministry is \$26,266.89.

Review of Procedures Required

The following breaches were identified during the audits

- Funding claimed for frequent absences (Chapter 6-7 of the *Early Childhood Education Funding Handbook*).
- Funding claimed for absences before first attendance (Chapter 3-A-2 of the *Early Childhood Education Funding Handbook*).
- Funding claimed for make-up days (Chapter 6-9 of the *Early Childhood Education Funding Handbook*).
- Funding claimed over the maximum licence number. (Chapter 6-2 of the *Early Childhood Education Funding Handbook*).
- Funding claimed for absences over three weeks (Chapter 6-5 of the *Early Childhood Education Funding Handbook*).
- 20 Hours ECE funding attestation requirements (Chapter 4-2 of the *Early Childhood Education Funding Handbook*).
- Absences on non-enrolled days (Chapter 3-A-2 of the *Early Childhood Education Funding Handbook*).

Funding Adjustment

Funding claimed for absences over three weeks

Chapter 6-5 of the *Early Childhood Education Funding Handbook* explains the three week rule for continuous absence. Funding for an enrolled child who is absent can be claimed for a maximum of three weeks, starting from the first day of absence. Hours claimed for children absent for more than three weeks, were disallowed.

Services must not claim funding following notification from a parent/guardian that a child will not be returning to the service – even if the three week period has not ended.

Funding claimed for frequent absences

Chapter 6-7 of the *Early Childhood Education Funding Handbook* explains the frequent absence rule. It ensures that enrolment agreements match attendance patterns as closely as possible. When any child regularly fails to attend for their enrolled hours or days, then the child's attendance must be monitored.

The frequent absence rule helps services identify absence patterns that suggest a change of enrolment may be needed. If there is a pattern of absences, then at the end of the second month, the parent must reconfirm, in writing, that the enrolment agreement remains valid, or change the agreement to match the attendance pattern. This confirmation allows funding, for the pattern of absences, to be claimed in the third month.

In the fourth month, funding for the pattern of absences must not be claimed, and the enrolment agreement must be changed to match the child's attendance.

The audit has discounted the continuing pattern of absences in the third and subsequent months.

Funding claimed for make-up days

Chapter 6-9 of the *Early Childhood Education Funding Handbook* explains the make-up day rule. When a child is absent on an enrolled day, the booking may be transferred to another day. This is known as a make-up day. Funding cannot be claimed for both the absence and the make-up day when the child is only fulfilling their enrolment expectation. Funding was disallowed where both an absence and a make-up day were claimed.

Funding claimed for absences before first attendance

Chapter 3-A-2 of the *Early Childhood Education Funding Handbook* explains that funding begins on the first day a child attends a service, or is due to attend, as specified in the enrolment agreement. One week of absences can be funded providing the service has the required documentation. Funding was disallowed when there was no documented reason for absences claimed.

Funding claimed for 20 Hours ECE funding

Chapter 4-2 of the *Early Childhood Education Funding Handbook* describes the 20 Hours ECE conditions that must be met by a service/parent. The conditions are:

- Services must not claim 20 Hours ECE funding for a child until the parent/guardian has correctly completed a signed and dated attestation;
- Changes to attested hours must be signed and dated by the parent/guardian showing the effective date of each change;
- Parents must notify services if there is a change to the 20 Hours ECE their child receives at any service.

Funding discounted at the 20 Hours ECE funding rate was allowed at the Plus 10 ECE funding rate where the attested hours were different to the hours claimed.

Funding discounted at the *20 Hours ECE* funding rate was allowed at the *Two Years and Over* funding rate where there were no attested hours for the period claimed.

Funding claimed when over the maximum licence number

Funding cannot be claimed for more children than the service's licence maximum. During the audit period there were days when funding was claimed for more than the licence maximum in two services. Services must not claim both an absent child and the child who directly filled an absent child's place when the service has the maximum number of children enrolled and funded. Funding claimed over the maximum has been disallowed.

Funding claimed for absences on non-enrolled days

Chapter 3-A-2 of the *Early Childhood Education Funding Handbook* states that services may claim funding based on the hours a child is enrolled to attend the service. Funding claimed was disallowed as funding had been claimed for days children were not enrolled to attend, and did not attend. Absences claimed for non-enrolled days have been discounted.

Adjustments to your RS7 after you submitted your return – 25443 Topkids Mangere East 1


The RS7 in your records on APT did not agree with what was submitted to the Ministry of Education for the funding claim. This occurred because adjustments were made after your RS7 was completed. The changes effected child funded hours from 15 January to 31 January 2018. The audit reviewed and accepted these changes.

Reporting and Recovery

The audit results were discussed with you at the end of the audit. I would like to thank you and your staff for their assistance during the audit.

As your claim for the period was over stated, your funding will now be adjusted. The adjustment will be made in your next funding payment.

If you disagree with the findings of the audit, you have the right to appeal. An appeal must be made in writing to The Manager, Monitoring, Ministry of Education, DX Box SR51201, Wellington. The appeal must be received by the Ministry no later than 20 working days from the date of this audit report.


 Kelly Grootjans
 Team Leader
 Resourcing Auditor
 Monitoring
Resourcing
Te Wāhanga Whakarato Rawa

M: 9(2)(a) [REDACTED]
 DDI: 04 463 7026
 E: Kelly.Grootjans@education.govt.nz

Appendix One

Service No.	Service Name	Total recovery/ payment	Funding claimed/ not claimed for frequent absences	Funding claimed for absence before first attendance	Make- up days	Funding claimed for 20 Hours - different to attested/ not attested	Funding claimed over licence maximum	Funding claimed over 3 weeks continuous absence	Absences claimed on non- enrolled days	RS7 Adjustment
50527	Topkids Stratford	\$482.40					Y			
46393	Community Kindy Greenwood Street	\$2,060.94	Y			Y				
46113	Community Kindy The Bay	\$430.38	Y				Y			
45870	Community Kindy Heuheu St	\$1,073.60	Y				Y			
45678	Montessori Bethlehem	\$483.30			Y		Y			
40271	Community Kindy Parton Rd	\$6,235.34	Y		Y		Y			
40233	ABC New Plymouth	\$0.00								
40063	ABC Rotorua Central	\$561.62		Y	Y		Y			
40047	Montessori Otumoetai	\$415.40					Y			
30166	First Steps Mount Maunganui	\$0.00								
25443	Topkids Mangere East 1	\$2,493.82	Y	Y						Y
25193	Edukids Papatoetoe 1	\$72.72							Y	
20584	First Steps Newmarket	\$274.32	Y							
20236	ABC Glenfield	\$72.72			Y					
10277	Coastal Kids	\$615.42			Y		Y		Y	
20123	First Steps Ponsonby	\$0.00								
25382	Edukids Papatoetoe 2	\$187.60					Y			
10148	ABC Kamo Preschool	\$3,075.04	Y		Y					
46087	First Steps Vardon	\$681.06	Y							
50508	Topkids Lemon Street	\$72.72			Y					
80021	Montessori The Gardens	\$2,584.33	Y		Y					
65156	ABC Queenstown	\$0.00								
65042	First Steps Opihi	\$1,101.64	Y			Y			Y	
45295	Edukids Montel	\$1,894.22	Y							
50063	Early Years Hutt Road	\$1,398.30			Y	Y				
46037	Topkids Bader Street	\$0.00								

Appendix Two

Service No	Service Name	Child name	Breach Identified
20236	ABC Glenfield	9(2)(a)	Make up days claimed
10148	ABC Kamo Preschool		Make up days claimed
10148	ABC Kamo Preschool		Frequent absences
10148	ABC Kamo Preschool		Frequent absences
10148	ABC Kamo Preschool		Frequent absences
10148	ABC Kamo Preschool		Frequent absences
10148	ABC Kamo Preschool		Frequent absences
40063	ABC Rotorua Central		Make up days claimed
40063	ABC Rotorua Central		Absence before first attendance
10277	Coastal Kids		Make up days claimed
10277	Coastal Kids		Absence on non-enrolled day
46393	Community Kindy Greenwood Street		20 hours ECE- not claimed
46393	Community Kindy Greenwood Street		Frequent absences
46393	Community Kindy Greenwood Street		Frequent absences
46393	Community Kindy Greenwood Street		Frequent absences
46393	Community Kindy Greenwood Street		Frequent absences
46393	Community Kindy Greenwood Street		Frequent absences
46393	Community Kindy Greenwood Street		Frequent absences
45870	Community Kindy Heuheu St		Frequent absences
40271	Community Kindy Parton Rd		Make up days claimed
40271	Community Kindy Parton Rd		Frequent absences
46113	Community Kindy The Bay		Frequent absences
50063	Early Years Hutt Road		Make up days claimed
50063	Early Years Hutt Road		Make up days claimed
50063	Early Years Hutt Road		20 hours ECE- not attested
50063	Early Years Hutt Road		20 hours ECE- not attested
50063	Early Years Hutt Road		20 hours ECE- not attested
50063	Early Years Hutt Road		20 hours ECE- not attested
45295	Edukids Montel		Frequent absences
45295	Edukids Montel		Frequent absences
45295	Edukids Montel		Frequent absences
45295	Edukids Montel		Frequent absences
45295	Edukids Montel		Frequent absences
45295	Edukids Montel		Frequent absences
25193	Edukids Papatoetoe 1		Absence on non-enrolled day
20584	First Steps Newmarket		Frequent absences
65042	First Steps Opihi		Frequent absences
65042	First Steps Opihi		Frequent absences
65042	First Steps Opihi		Absence on non-enrolled day
65042	First Steps Opihi		20 hours ECE- not attested
46087	First Steps Vardon		Frequent absences

45675	Montessori Bethlehem	9(2)(a)	Make up days claimed
45675	Montessori Bethlehem		Make up days claimed
45675	Montessori Bethlehem		Make up days claimed
45675	Montessori Bethlehem		Make up days claimed
45675	Montessori Bethlehem		Make up days claimed
80021	Montessori The Gardens		Make up days claimed
80021	Montessori The Gardens		Frequent absences
80021	Montessori The Gardens		Frequent absences
80021	Montessori The Gardens		Frequent absences
80021	Montessori The Gardens		Frequent absences
80021	Montessori The Gardens		Frequent absences
80021	Montessori The Gardens		Frequent absences
50508	Topkids Lemon		Make up days claimed
25443	TopKids Mangere East 1		Frequent absences
25443	TopKids Mangere East 1		Frequent absences
25443	TopKids Mangere East 1		Frequent absences
25443	TopKids Mangere East 1		Frequent absences
25443	TopKids Mangere East 1		Frequent absences
25443	TopKids Mangere East 1		Frequent absences
25443	TopKids Mangere East 1		Frequent absences
25443	TopKids Mangere East 1		Frequent absences
25443	TopKids Mangere East 1		Frequent absences
25443	TopKids Mangere East 1		Frequent absences
25443	TopKids Mangere East 1		Frequent absences
25443	TopKids Mangere East 1		Frequent absences
25443	TopKids Mangere East 1		Frequent absences
25443	TopKids Mangere East 1		Frequent absences
25443	TopKids Mangere East 1		Absence before first attendance
25443	TopKids Mangere East 1		Absence before first attendance

22 June 2018

ECA505

Marie Morris
 ECA Management Contact
 BestStart Education and Care
 Tauranga Administration Centre
 607 Cameron Road
 Tauanga 3112

ECA505 – Early Childhood Funding Claim Audits

Attn: Marie

Ministry of Education audits of *Early Childhood Funding Returns* (RS7's) were completed in ECA505 BestStart Education and Care.

The following table summarises the recent audit adjustment history for ECA505 BestStart Education and Care:

Funding Audit Adjustment Table		
Audit	Average RS7 Adjustment Per Licence	Total Adjustment
ECA Audit – August 2015	\$519.50	\$19,742.69
ECA Audit – August 2016	\$1,123.40	\$32,578.71
ECA Audit – June 2018	\$1,010.30	\$26,266.89

Review of Procedures Required

The following breaches have continued to be identified during all audits listed above:

- 20 Hours ECE funding eligibility (Chapter 4-2 of the *Early Childhood Education Funding Handbook*).
- Funding claimed for frequent absences (Chapter 6-7 of the *Early Childhood Education Funding Handbook*).
- Funding claimed for absences before first attendance (Chapter 3-A-2 of the *Early Childhood Education Funding Handbook*).
- Funding claimed for make-up days (Chapter 6-9 of the *Early Childhood Education Funding Handbook*).
- Funding claimed over the maximum licence number. (Chapter 6-2 of the *Early Childhood Education Funding Handbook*).
- Funding claimed for absences over three weeks (Chapter 6-5 of the *Early Childhood Education Funding Handbook*).

Action Required

It is the responsibility of service providers to complete accurate Ministry Funding Claims. These audits have continued to identify accuracy issues with your funding claims.

Access to Ministry of Education funding for early childhood services is conditional on meeting funding criteria as outlined in the Early Childhood Education Funding Handbook.

I draw to your attention the RS7 Declaration which states that:

- "I certify, to the best of my knowledge, the information contained on this form is true and correct in every particular..."
- "By signing/submitting this declaration I am confirming that this funding claim is made in accordance with the conditions outlined in the Early Childhood Education Funding Handbook."

Action must be taken to ensure that your services claim the correct funding entitlement. Funding claim and record keeping procedures must be reviewed and updated to ensure that *Early Childhood Education Funding Handbook* requirements are met.

Please send confirmation to The Manager, Monitoring, DX Box SR51201 Wellington, within 20 working days to confirm that your procedures have been updated.

Your updated processes and procedures will be requested for future audits.



Kelly Grootjans
Team Leader
Monitoring
Resourcing
Te Wāhanga Whakarato Rawa

P: 04 463 7026

E: kelly.grootjans@education.govt.nz



9 July 2018

The Manager
Monitoring
Ministry of Education
DX Box SR51201
Wellington

Dear Sir/Madam,

Thank you for letter dated 22 June 2018 regarding the ECA505 Early Childhood Funding Claim Audit for Best Start Educare centres.

Process

This is the second Funding Claim Audit that has been completed centrally from our National Administration office in Tauranga. The process was amended for this audit with a more structured approach to the request of documentation. We found this more organised and a significant improvement in documentation sourcing and flow particularly given the large volume of paperwork we were managing.

BestStart appreciated the benefit to having first-hand conversations directly with the auditors to assist our central team when setting our training material, and to obtain a more in-depth understanding of the funding requirements and how this is interpreted into BestStart processes.

We have reviewed the audit findings and find detailed below a list of breaches we wish to appeal and have the total amount recovered by the Ministry of Education adjusted for these.

Appeals – 20 Hours ECE and Frequent Absence

Service Number:	40271	Service Name:	Community Kindy Parton Road
Child Name	Breach Identified	Appeal Comments	
9(2)(a)	Frequent Absence	Please review the information/forms provided during the audit as we cannot determine where this has breached the frequent absence funding rule	
Service Number:	20584	Service Name:	First Steps Newmarket
Child Name	Breach Identified	Appeal Comments	
9(2)(a)	Frequent Absence	Please review the information/forms provided during the audit as we cannot determine where this has breached the frequent absence funding rule	

Service Number: **50063** Service Name: **Early Years Hutt Road**

Child Name	Breach Identified	Appeal Documents Attached
9(2)(a)	20 Hours ECE	20 Hours ECE Attestation Form dated 19/02/16 attached 20 hours ECE Change Form dated 01/05/17 attached
9(2)(a)	20 Hours ECE	20 Hours ECE Attestation Form dated 14/02/17 attached 20 Hours ECE Change Form dated 18/09/17 attached
9(2)(a)	20 Hours ECE	20 Hours ECE Attestation Form dated 05/04/16 attached 20 Hours ECE Change Form dated 30/01/17 attached
9(2)(a)	20 Hours ECE	20 Hours ECE Attestation Form dated 29/09/16 attached 20 hours ECE Change Form dated 05/06/17 attached

Service Number: **65042** Service Name: **First Steps Opihi (BestStart Opihi)**

Child Name	Breach Identified	Appeal Documents Attached
9(2)(a)	20 hours ECE	20 Hours ECE Attestation Form dated 09/06/17 attached 20 Hours ECE Change Form dated 04/09/17 attached

We are appealing the above breaches based on the appeal comments and documents attached.

- [Documents attached Appendix 1](#)

Appeals – Adjustment to RS7

25443 Topkids Mangere East 1

The RS7 Return for Topkids Mangere East 1 was first submitted on the 07/02/18, then a re-submit was completed on the 15/04/18. Find attached a copy of the RS7 report for the re-submit on the 15/04/18, also a further report generated on the 06/07/18 with both reports showing identical totals for the period 15 January to 31 January 2018.

Under 2: **1,305** hours, Over 2:

3,434 hours, 20 Hours ECE:

3,846 hours and Plus 10: **1,139** hours.

Can you please review as we cannot determine where this has been changed after the 15/04/18 re-submit?

- [Documents attached Appendix 2](#)

TopKids Mangere East 1

Funding

[Funding Report](#)
[Centre Maximums](#)
[Open Days](#)

Funding Period
October 2017 to January 2018
Last day for uploading this Funding Report was 30/04/2018
Last modified: 6/07/2018 12:22:16 p.m. by Marie.Morris

Create Funding Report

Upload to Min of Ed

Excel

Information

Day Counts

Advance Days

Attestation

Date Uploaded	Uploaded by
7/02/2018 4:42:21 p.m.	Marie.Morris
15/04/2018 1:17:02 p.m.	Kelly

Appeals – Funding Claimed Over License Maximum

Service Number: 40271

Service Name: Community Kindy Parton Rd

Community Kindy Parton Road has been identified as breaching the funding over license maximum. Since receiving the audit report we have identified the license set-up in the APT system was incorrect.

At the time of the audit the license for children under 2 years was stated as 10 children for the October 2017 to January 2018 period. The RS7 was submitted on this basis with a total of 4,600 funded hours for children aged under 2 years claimed.

On the 20th of November 2017 the Ministry of Education granted an updated license with an increase for children under 2 to be up to 15 children (see copy of license attached – appendix 3).

We have now applied the correct under 2 years license number into the APT system and regenerated the RS7 for the period October 2017 to January 2018 which has increased the funded hours for children under 2 years to be a total of 4,793, an increase of 193 funded hours. APT automatically caps funding for children aged under 2 years, hence the change in funded hours.

We are appealing for the funding adjustment for Community Kindy Parton Road be reviewed and corrected as per the correct license for 72 children, including up to 15 under 2 children.

In addition, please note we currently have in progress a license application with the Ministry of Education to increase the license to 80 children, including up to 16 under 2 children as this is the capacity the centre can be licensed for.

- [Documents attached Appendix 3](#)

The following nine services have been identified during the audit as funding claimed over the license maximum:

40063	ABC Rotorua Central	10277	Coastal Kids
45870	Community Kindy Heuheu St	40271	Community Kindy Parton Rd
46113	Community Kindy The Bay	25382	Edukids Papatoetoe 2
45678	Montessori Bethlehem	40047	Montessori Otumoetai
50527	Topkids Stratford		

In consideration of the audit process followed regarding funding claimed over the license maximum we would like to appeal all nine services based on our understanding of the reporting functionality within the APT System and the funding rules regarding funding claimed over the license maximum.

The APT System, Vacancy Enquiry program includes two funded reports/graphs.

1. Funding bookings – This report/graph includes all booked hours for all children who are funded, including any children aged under 2 where funding may have been automatically exempted if the under 2 license maximum has been exceeded.
2. Funded hours – This report/graph includes up to the first 6 booked hours for all children who are funded, including any children aged under 2 where funding may have been automatically exempted if the under 2 license maximum has been exceeded.

Example One: Montessori Otumoetai, License 30 children, Tuesday 5 December 2017

[Supporting documents attached in Appendix 4](#)

A manual report and graph has been created applying the funding within the booked hours spread across the booking. The highest number of booked hours at any time of the day totals 29 hours. This demonstrates that at no time of the day is the service claiming funding over the license maximum.

Example Two: Montessori Otumoetai, License 30 children, Tuesday 23 January 2018

[Supporting documents attached in Appendix 5](#)

A manual report and graph has been created applying the funding within the booked hours spread across the booking. The highest number of booked hours at any time of the day totals 30 hours. This demonstrates that at no time of the day is the service claiming funding over the license maximum.

Example Three: ABC Rotorua Central, License 75 children, up to 20 under 2's, Tuesday 28 November 2017

[Supporting documents attached in Appendix 6](#)

When reviewing the under 2 years license APT has automatically capped funding at 120 hours. Within the APT Vacancy Enquiry reports/graphs the total hours reported is based on the full 129 hours (before the cap) and does not consider the 9 hours that are deducted via the under 2 cap. On this basis alone, we do not believe the service has claimed funding over the license maximum.

In addition, we have provided a manual report and graph that has been created applying the funding within the booked hours spread across the booking inclusive of the total under 2 hours (129). The highest number of booked hours at any time of the day totals 74 hours. This also demonstrates that at no time of the day is the service claiming funding over the license maximum.

Example Four: Community Kindy Parton Road, License 72 children, up to 10 under 2's, Wednesday 15 November 2017

[Supporting documents attached in Appendix 7](#)

When reviewing the under 2 years license APT has automatically capped funding at 60 hours. Within the APT Vacancy Enquiry reports/graphs the total hours reported is based on the full 80 hours (before the cap) and does not consider the 20 hours that are deducted via the under 2 cap. On this basis alone, we do not believe the service has claimed funding over the license maximum.

In addition, we have provided a manual report and graph that has been created applying the funding within the booked hours spread across the booking inclusive of the total under 2 hours (80). The highest number of booked hours at any time of the day totals 70 hours. This also demonstrates that at no time of the day is the service claiming funding over the license maximum.

The Vacancy Enquiry report in APT cannot be used to define if a service is claiming funding over the license maximum as there is no functionality in the APT system to allocate funding by time of day and the report totals include funding hours that are automatically deducted via the under 2 license funding cap.

We are appealing the audit findings for funding over the license maximum for 9 services.

BestStart Procedures

BestStart employs seven dedicated administration trainers covering all regions whom provide training workshops, conferences and one on one training support to managers and administrators based at our centres and within our centralised team.

Beststart employee over 20 staff based in a centralised team in Tauranga providing telephone support and assistant to our centres promoting ongoing accuracy of data and funding claims by our centres.

Notwithstanding our investment in training and support we are still challenged with staff turnover and the complexity in some areas of funding.

We have reviewed the audit findings in detail and as a result reviewed our procedures and training material regarding the breaches identified ensuring our messages are a clear reflection of the Early Childhood Education Funding Handbook.

We look forward to your response.

Yours faithfully



Marie Morris
National Administration Manager

CC: Kelly.grootjans@education.govt.nz
tim.bell@best-start.org

Appendix 1 has been withheld in full under section 9(2)(a) of the Act

Appendix 1

Release under the Official Information Act 1982

Appendix 2

Release under the Official Information Act 1982

RS7 Return

TopKids Mangere East 1

25443

October 2017 to January 2018

Days Open

October 2017

Date	Subsidy Funded Child Hours		20 Hours ECE Funded Child Hours		Staff Hour Count ECE Qualified & Registered	
	Under 2	Over 2	20 Hours ECE	Plus 10	Yes	No
Mon 2/10/17	87	158	127	284	54	3
Tue 3/10/17	97	162	341	70	53	11
Wed 4/10/17	99	188	383	35	62	6
Thu 5/10/17	97	188	398	25	59	5
Fri 6/10/17	98	194	259	155	57	7
Mon 9/10/17	91	157	127	286	52	4
Tue 10/10/17	101	163	347	67	55	2
Wed 11/10/17	101	193	388	34	58	5
Thu 12/10/17	99	199	402	23	54	7
Fri 13/10/17	101	200	259	153	55	6
Mon 16/10/17	83	184	125	301	54	19
Tue 17/10/17	89	190	345	69	63	16
Wed 18/10/17	91	202	391	36	59	22
Thu 19/10/17	100	208	403	25	60	23
Fri 20/10/17	101	207	259	160	54	20
Tue 24/10/17	89	194	317	55	52	20
Wed 25/10/17	91	200	369	8	57	18
Thu 26/10/17	99	206	378	10	58	21
Fri 27/10/17	99	202	221	157	55	16
Mon 30/10/17	89	199	81	301	64	11
Tue 31/10/17	95	205	355	43	61	19
	1,997	3,999	6,275	2,297	1,196	261

RS7 Return

TopKids Mangere East 1

25443

October 2017 to January 2018

Days Open

November 2017

Date	Subsidy Funded Child Hours Child Hours		20 Hours ECE Funded Child Hours		Staff Hour Count ECE Qualified & Registered	
	Under 2	Over 2	20 Hours ECE	Plus 10	Yes	No
Wed 1/11/17	101	207	384	8	65	16
Thu 2/11/17	107	206	389	6	61	19
Fri 3/11/17	101	208	221	159	42	32
Mon 6/11/17	102	188	75	328	58	15
Tue 7/11/17	108	194	362	47	60	22
Wed 8/11/17	111	207	396	8	49	28
Thu 9/11/17	115	200	397	9	57	23
Fri 10/11/17	101	195	235	169	51	17
Mon 13/11/17	107	180	71	341	58	14
Tue 14/11/17	113	181	361	54	58	18
Wed 15/11/17	117	188	415	7	62	17
Thu 16/11/17	106	189	415	6	60	18
Fri 17/11/17	91	190	244	169	65	4
Mon 20/11/17	96	187	77	324	64	4
Tue 21/11/17	112	183	359	53	66	11
Wed 22/11/17	111	188	405	10	68	11
Thu 23/11/17	110	189	406	10	69	14
Fri 24/11/17	88	191	242	164	69	5
Mon 27/11/17	100	183	86	316	65	5
Tue 28/11/17	111	179	346	60	66	8
Wed 29/11/17	124	192	410	9	70	16
Thu 30/11/17	113	193	410	8	71	12
	2,345	4,218	6,706	2,265	1,354	329

RS7 Return

TopKids Mangere East 1

25443

October 2017 to January 2018

Days Open

December 2017

Date	Subsidy Funded Child Hours Child Hours		20 Hours ECE Funded Child Hours		Staff Hour Count ECE Qualified & Registered	
	Under 2	Over 2	20 Hours ECE	Plus 10	Yes	No
Fri 1/12/17	85	186	257	163	62	8
Mon 4/12/17	106	174	77	331	64	11
Tue 5/12/17	115	170	335	65	63	13
Wed 6/12/17	115	199	412	9	69	11
Thu 7/12/17	106	194	401	8	56	19
Fri 8/12/17	84	183	249	149	55	9
Mon 11/12/17	90	177	72	323	55	13
Tue 12/12/17	94	184	332	71	55	11
Wed 13/12/17	106	195	407	8	62	13
Thu 14/12/17	93	195	395	8	58	9
Fri 15/12/17	86	185	240	141	64	5
Mon 18/12/17	76	176	76	331	47	7
Tue 19/12/17	81	183	332	73	48	7
Wed 20/12/17	99	189	406	8	48	11
Thu 21/12/17	88	190	398	8	47	6
Fri 22/12/17	82	179	250	144	38	7
Wed 27/12/17	88	186	374	2	24	1
Thu 28/12/17	72	192	362	2	24	2
Fri 29/12/17	76	188	328	16	22	3
	1,742	3,525	5,703	1,860	961	166

RS7 Return

TopKids Mangere East 1

25443

October 2017 to January 2018

Days Open

January 2018

Date	Subsidy Funded Child Hours Child Hours		20 Hours ECE Funded Child Hours		Staff Hour Count ECE Qualified & Registered	
	Under 2	Over 2	20 Hours ECE	Plus 10	Yes	No
Wed 3/01/18	76	182	317	3	26	4
Thu 4/01/18	66	170	317	3	28	7
Fri 5/01/18	61	166	270	22	25	4
Mon 8/01/18	57	147	47	198	35	9
Tue 9/01/18	55	159	125	102	36	8
Wed 10/01/18	68	159	230	3	42	6
Thu 11/01/18	56	159	212	3	32	13
Fri 12/01/18	48	129	178	14	33	1
Mon 15/01/18	57	160	52	189	45	4
Tue 16/01/18	55	181	142	99	48	6
Wed 17/01/18	66	183	236	3	45	10
Thu 18/01/18	62	190	236	3	44	6
Fri 19/01/18	55	173	186	36	37	6
Mon 22/01/18	75	170	54	197	47	1
Tue 23/01/18	73	176	152	105	49	7
Wed 24/01/18	84	190	245	4	45	14
Thu 25/01/18	80	190	245	4	39	20
Fri 26/01/18	66	173	194	44	48	4
Tue 30/01/18	67	188	153	103	46	11
Wed 31/01/18	78	189	255	4	43	21
	1,305	3,434	3,846	1,139	793	162
Total	7,389	15,176	22,530	7,561	4,304	918

RS7 Return

TopKids Mangere East 1

25443

October 2017 to January 2018

Advance Days

Full Day

	Number of funded days your service will operate	Maximum number of days possible
--	---	------------------------------------

March 2018	21	21
April 2018	19	19
May 2018	23	23
June 2018	20	20

RS7 Return

TopKids Mangere East 1

25443

October 2017 to January 2018

Declaration

Name	Kelly Loane
Contact Phone	075790702
Designation	Admin Specialist
Attestation of Regular Teachers' Salaries	Yes

Release under the Official Information Act 1982

RS7 Return

TopKids Mangere East 1

25443

October 2017 to January 2018

Days Open

October 2017

Date	Subsidy Funded Child Hours Child Hours		20 Hours ECE Funded Child Hours		Staff Hour Count ECE Qualified & Registered	
	Under 2	Over 2	20 Hours ECE	Plus 10	Yes	No
Mon 2/10/17	87	158	127	284	54	3
Tue 3/10/17	97	162	341	70	53	11
Wed 4/10/17	99	188	383	35	62	6
Thu 5/10/17	97	188	398	25	59	5
Fri 6/10/17	98	194	259	155	57	7
Mon 9/10/17	91	157	127	286	52	4
Tue 10/10/17	101	163	347	67	55	2
Wed 11/10/17	101	193	388	34	58	5
Thu 12/10/17	99	199	402	23	54	7
Fri 13/10/17	101	200	259	153	55	6
Mon 16/10/17	83	184	125	301	54	19
Tue 17/10/17	89	190	345	69	63	16
Wed 18/10/17	91	202	391	36	59	22
Thu 19/10/17	100	208	403	25	60	23
Fri 20/10/17	101	207	259	160	54	20
Tue 24/10/17	89	194	317	55	52	20
Wed 25/10/17	91	200	369	8	57	18
Thu 26/10/17	99	206	378	10	58	21
Fri 27/10/17	99	202	221	157	55	16
Mon 30/10/17	89	199	81	301	64	11
Tue 31/10/17	95	205	355	43	61	19
	1,997	3,999	6,275	2,297	1,196	261

RS7 Return

TopKids Mangere East 1

25443

October 2017 to January 2018

Days Open

November 2017

Date	Subsidy Funded Child Hours Child Hours		20 Hours ECE Funded Child Hours		Staff Hour Count ECE Qualified & Registered	
	Under 2	Over 2	20 Hours ECE	Plus 10	Yes	No
Wed 1/11/17	101	207	384	8	65	16
Thu 2/11/17	107	206	389	6	61	19
Fri 3/11/17	101	208	221	159	42	32
Mon 6/11/17	102	188	75	328	58	15
Tue 7/11/17	108	194	362	47	60	22
Wed 8/11/17	111	207	396	8	49	28
Thu 9/11/17	115	200	397	9	57	23
Fri 10/11/17	101	195	235	169	51	17
Mon 13/11/17	107	180	71	341	58	14
Tue 14/11/17	113	181	361	54	58	18
Wed 15/11/17	117	188	415	7	62	17
Thu 16/11/17	106	189	415	6	60	18
Fri 17/11/17	91	190	244	169	65	4
Mon 20/11/17	96	187	77	324	64	4
Tue 21/11/17	112	183	359	53	66	11
Wed 22/11/17	111	188	405	10	68	11
Thu 23/11/17	110	189	406	10	69	14
Fri 24/11/17	88	191	242	164	69	5
Mon 27/11/17	100	183	86	316	65	5
Tue 28/11/17	111	179	346	60	66	8
Wed 29/11/17	124	192	410	9	70	16
Thu 30/11/17	113	193	410	8	71	12
	2,345	4,218	6,706	2,265	1,354	329

RS7 Return

TopKids Mangere East 1

25443

October 2017 to January 2018

Days Open

December 2017

Date	Subsidy Funded Child Hours Child Hours		20 Hours ECE Funded Child Hours		Staff Hour Count ECE Qualified & Registered	
	Under 2	Over 2	20 Hours ECE	Plus 10	Yes	No
Fri 1/12/17	85	186	257	163	62	8
Mon 4/12/17	106	174	77	331	64	11
Tue 5/12/17	115	170	335	65	63	13
Wed 6/12/17	115	199	412	9	69	11
Thu 7/12/17	106	194	401	8	56	19
Fri 8/12/17	84	183	249	149	55	9
Mon 11/12/17	90	177	72	323	55	13
Tue 12/12/17	94	184	332	71	55	11
Wed 13/12/17	106	195	407	8	62	13
Thu 14/12/17	93	195	395	8	58	9
Fri 15/12/17	86	185	240	141	64	5
Mon 18/12/17	76	176	76	331	47	7
Tue 19/12/17	81	183	332	73	48	7
Wed 20/12/17	99	189	406	8	48	11
Thu 21/12/17	88	190	398	8	47	6
Fri 22/12/17	82	179	250	144	38	7
Wed 27/12/17	88	186	374	2	24	1
Thu 28/12/17	72	192	362	2	24	2
Fri 29/12/17	76	188	328	16	22	3
	1,742	3,525	5,703	1,860	961	166

RS7 Return

TopKids Mangere East 1

25443

October 2017 to January 2018

Days Open

January 2018

Date	Subsidy Funded Child Hours Child Hours		20 Hours ECE Funded Child Hours		Staff Hour Count ECE Qualified & Registered	
	Under 2	Over 2	20 Hours ECE	Plus 10	Yes	No
Wed 3/01/18	76	182	317	3	26	4
Thu 4/01/18	66	170	317	3	28	7
Fri 5/01/18	61	166	270	22	25	4
Mon 8/01/18	57	147	47	198	35	9
Tue 9/01/18	55	159	125	102	36	8
Wed 10/01/18	68	159	230	3	42	6
Thu 11/01/18	56	159	212	3	32	13
Fri 12/01/18	48	129	178	14	33	1
Mon 15/01/18	57	160	52	189	45	4
Tue 16/01/18	55	181	142	99	48	6
Wed 17/01/18	66	183	236	3	45	10
Thu 18/01/18	62	190	236	3	44	6
Fri 19/01/18	55	173	186	36	37	6
Mon 22/01/18	75	170	54	197	47	1
Tue 23/01/18	73	176	152	105	49	7
Wed 24/01/18	84	190	245	4	45	14
Thu 25/01/18	80	190	245	4	39	20
Fri 26/01/18	66	173	194	44	48	4
Tue 30/01/18	67	188	153	103	46	11
Wed 31/01/18	78	189	255	4	43	21
	1,305	3,434	3,846	1,139	793	162
Total	7,389	15,176	22,530	7,561	4,304	918

RS7 Return

TopKids Mangere East 1

October 2017 to January 2018

25443

Advance Days

Full Day

Number of funded days your service will operate	Maximum number of days possible
---	------------------------------------

March 2018

21

April 2018

19

May 2018

23

June 2018

20

RS7 Return

TopKids Mangere East 1

October 2017 to January 2018

25443

Declaration

Name	Kelly Loane
Contact Phone	075790702
Designation	Admin Specialist
Attestation of Regular Teachers' Salaries	Yes

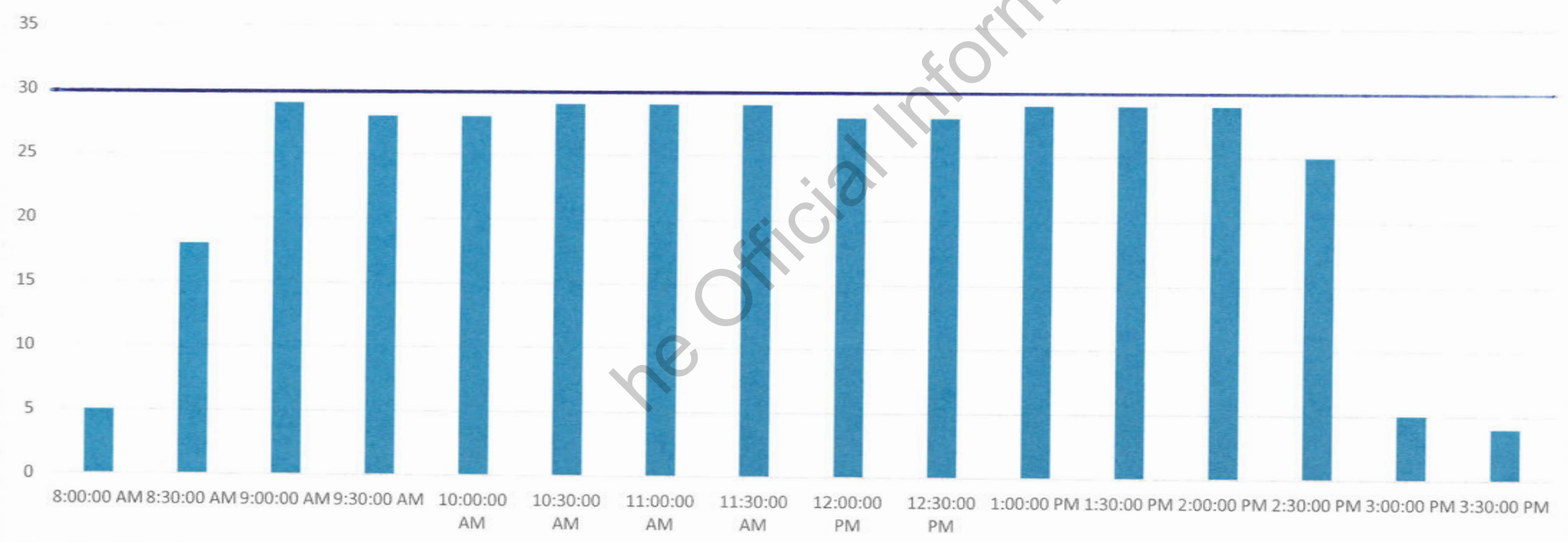
Release under the Official Information Act 1982

Appendix 4

Relea

he Official Information Act 1982

Montessori Otumoetai 5 December 2017
Funded Hours



Relea

Tuesday 5/12/17
Montessori Otumoetai

ID	Name	Age	Start	End	Hours	8:00:00 AM	8:30:00 AM	9:00:00 AM	9:30:00 AM	10:00:00 AM	10:30:00 AM	11:00:00 AM	11:30:00 AM	12:00:00 PM	12:30:00 PM	1:00:00 PM	1:30:00 PM	2:00:00 PM	2:30:00 PM	3:00:00 PM	3:30:00 PM	Total Funded Hours
9(2)(a)		3	8:00	16:00	8.00	1	1	1	1	1	1	1	1					1	1	1	1	6
		4	8:00	16:00	8.00	1	1	1	1	1	1	1					1	1	1	1	1	6
		3	8:00	16:00	8.00	1	1	1	1	1	1					1	1	1	1	1	1	6
		3	8:30	15:00	6.50	1	1	1	1	1			1	1	1	1	1	1	1			6
		4	8:30	15:15	6.75	1	1	1			1	1	1	1	1	1	1	1	1			6
		4	8:30	15:30	7.00		1	1			1	1	1	1	1	1	1	1	1	1		6
		5	8:30	15:00	6.50		1	1	1	1	1	1	1	1	1	1	1	1				6
		5	8:30	15:00	6.50		1	1	1	1	1	1	1	1	1	1	1		1			6
		3	8:30	15:15	6.75		1	1	1	1	1	1	1	1	1	1	1	1				6
		4	8:30	15:00	6.50		1	1	1	1	1	1	1	1	1	1	1	1				6
		5	8:30	15:15	6.75		1	1	1	1	1	1	1	1	1	1	1	1				6
		5	8:30	15:15	6.75		1	1	1	1	1	1	1	1	1	1	1	1				6
		5	8:30	15:00	6.50		1	1	1	1	1	1	1	1	1	1	1	1				6
		4	8:30	15:00	6.50		1		1	1	1	1	1	1	1	1	1	1	1			6
		5	8:30	15:45	7.25		1	1		1	1	1	1	1	1	1	1	1	1			6
		4	8:30	15:15	6.75		1	1	1		1	1	1	1	1	1	1	1	1			6
		5	8:30	15:00	6.50		1	1	1	1		1	1	1	1	1	1	1	1			6
		4	8:30	15:00	6.50		1	1	1	1	1	1	1	1	1	1	1		1			6
		4	8:45	15:15	6.50			1	1	1	1	1	1	1	1	1	1	1	1			6
		4	8:45	15:15	6.50			1	1	1	1	1	1	1	1	1	1	1	1			6
		3	8:45	15:15	6.50			1	1	1	1	1	1	1	1	1	1	1	1			6
		3	8:45	15:30	6.75			1	1	1	1	1	1	1	1	1	1	1	1			6
		5	8:45	15:15	6.50			1	1	1	1	1	1	1	1	1	1	1	1			6
		4	8:45	15:15	6.50			1	1	1	1	1	1	1	1	1	1	1	1			6
		3	9:00	15:30	6.50			1	1	1	1	1	1	1	1	1	1	1	1			6
		4	9:00	15:00	6.00			1	1	1	1	1	1	1	1	1	1	1	1			6
		3	9:00	15:30	6.50			1	1	1	1	1	1	1	1	1	1	1	1			6
		3	9:00	15:30	6.50			1	1	1	1	1	1	1	1	1	1	1	1			6
		5	9:00	15:30	6.50			1	1	1	1	1	1	1	1	1	1	1	1			6
		5	9:00	15:30	6.50			1	1	1	1	1	1	1	1	1	1	1	1			6
		5	9:30	16:00	6.50				1	1	1	1	1	1	1	1		1	1	1	1	6

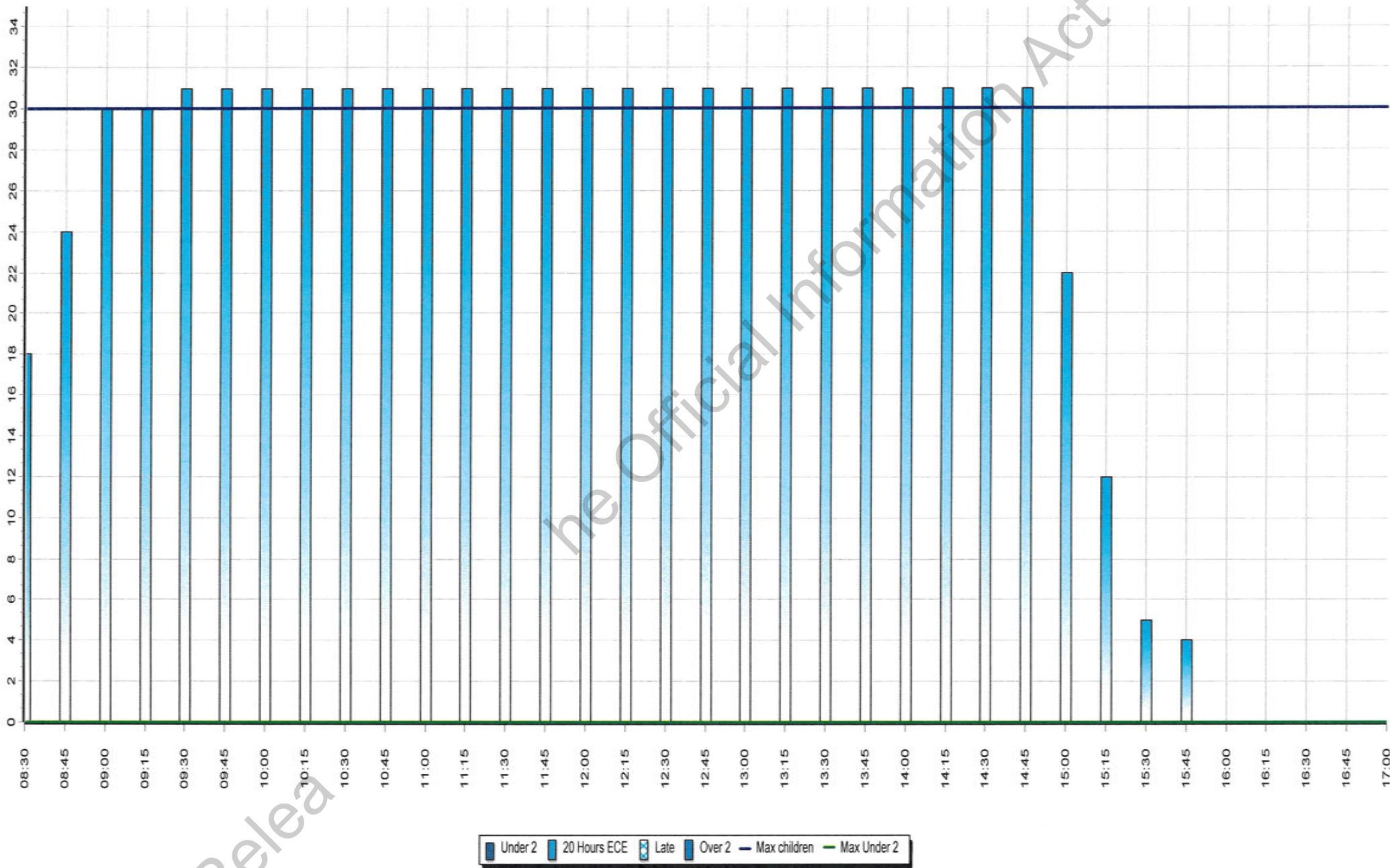
Weekly Bookings

Montessori Otumoetai

For week beginning 4/12/2017

Funded Bookings

	Monday 4/12			Tuesday 5/12			Wednesday 6/12			Thursday 7/12			Friday 8/12		
	<2	>2	Total	<2	>2	Total	<2	>2	Total	<2	>2	Total	<2	>2	Total
8:00 - 8:30	0	3	3	0	3	3	0	3	3	0	5	5	0	2	2
8:30 - 9:00	0	23	23	0	24	24	0	22	22	0	24	24	0	23	23
9:00 - 9:30	0	28	28	0	30	30	0	26	26	0	28	28	0	25	25
9:30 - 10:00	0	28	28	0	31	31	0	26	26	0	29	29	0	26	26
10:00 - 10:30	0	28	28	0	31	31	0	26	26	0	29	29	0	26	26
10:30 - 11:00	0	28	28	0	31	31	0	26	26	0	29	29	0	26	26
11:00 - 11:30	0	28	28	0	31	31	0	26	26	0	29	29	0	26	26
11:30 - 12:00	0	28	28	0	31	31	0	26	26	0	29	29	0	26	26
12:00 - 12:30	0	28	28	0	31	31	0	26	26	0	29	29	0	26	26
12:30 - 13:00	0	28	28	0	31	31	0	26	26	0	29	29	0	26	26
13:00 - 13:30	0	28	28	0	31	31	0	26	26	0	29	29	0	26	26
13:30 - 14:00	0	28	28	0	31	31	0	26	26	0	29	29	0	26	26
14:00 - 14:30	0	28	28	0	31	31	0	26	26	0	29	29	0	26	26
14:30 - 15:00	0	28	28	0	31	31	0	26	26	0	28	28	0	26	26
15:00 - 15:30	0	17	17	0	22	22	0	19	19	0	18	18	0	15	15
15:30 - 16:00	0	3	3	0	5	5	0	3	3	0	4	4	0	3	3
16:00 - 16:30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Maximums	0	28	28	0	31	31	0	26	26	0	29	29	0	26	26



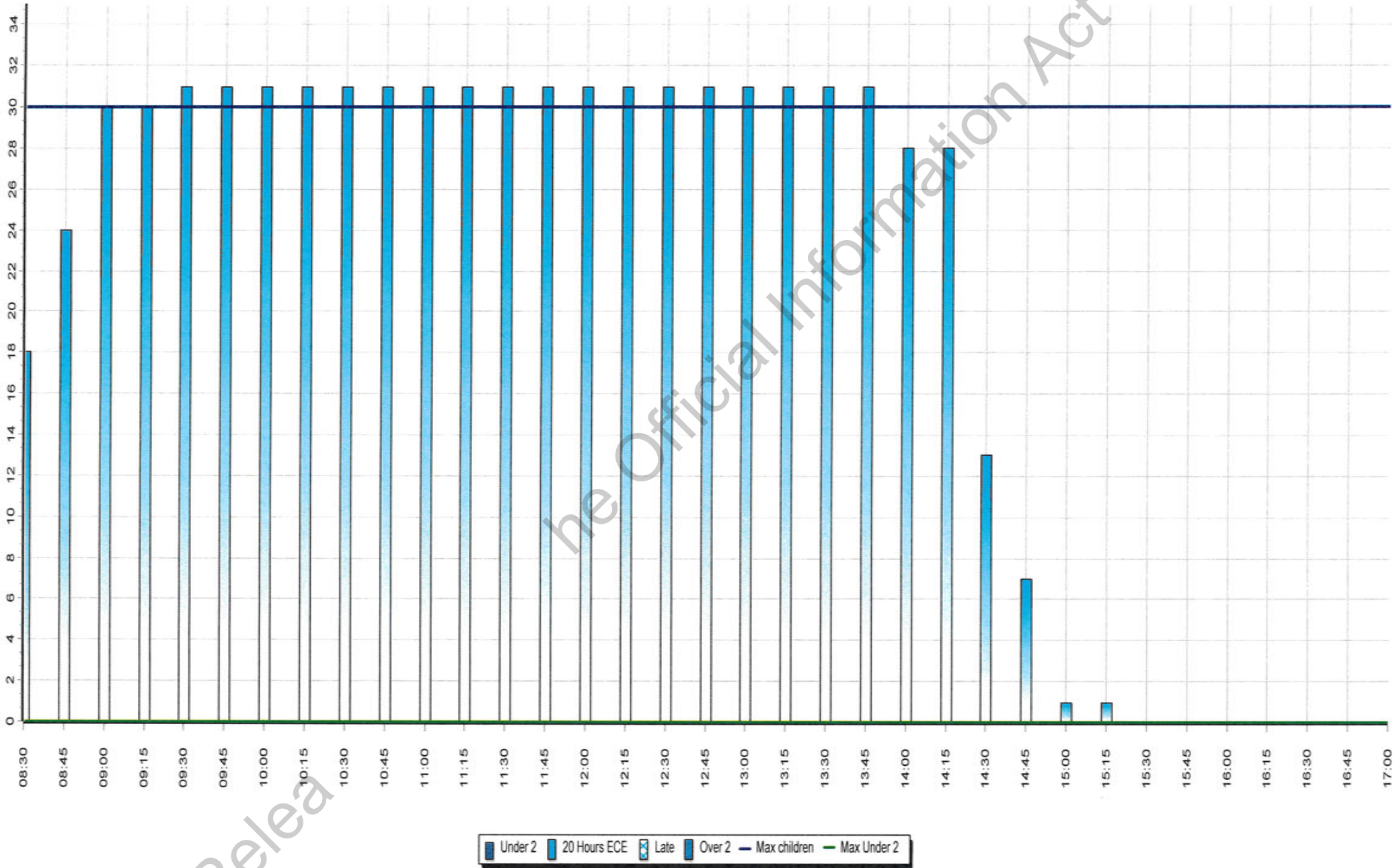
Weekly Bookings

Montessori Otumoetai

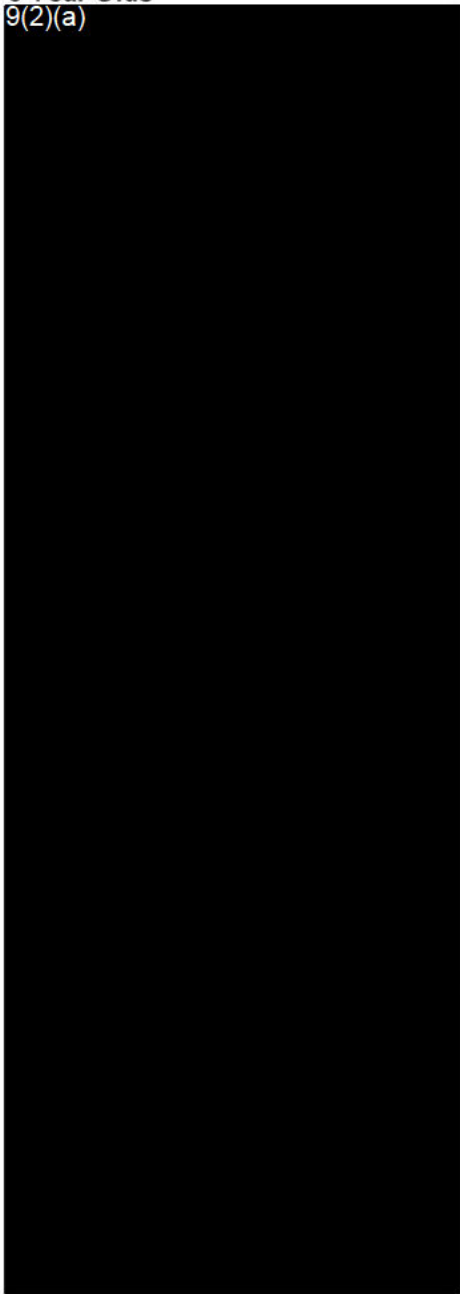
For week beginning 4/12/2017

Funded Hours

	Monday 4/12			Tuesday 5/12			Wednesday 6/12			Thursday 7/12			Friday 8/12		
	<2	>2	Total	<2	>2	Total	<2	>2	Total	<2	>2	Total	<2	>2	Total
8:00 - 8:30	0	3	3	0	3	3	0	3	3	0	5	5	0	2	2
8:30 - 9:00	0	23	23	0	24	24	0	22	22	0	24	24	0	23	23
9:00 - 9:30	0	28	28	0	30	30	0	26	26	0	28	28	0	25	25
9:30 - 10:00	0	28	28	0	31	31	0	26	26	0	29	29	0	26	26
10:00 - 10:30	0	28	28	0	31	31	0	26	26	0	29	29	0	26	26
10:30 - 11:00	0	28	28	0	31	31	0	26	26	0	29	29	0	26	26
11:00 - 11:30	0	28	28	0	31	31	0	26	26	0	29	29	0	26	26
11:30 - 12:00	0	28	28	0	31	31	0	26	26	0	29	29	0	26	26
12:00 - 12:30	0	28	28	0	31	31	0	26	26	0	29	29	0	26	26
12:30 - 13:00	0	28	28	0	31	31	0	26	26	0	29	29	0	26	26
13:00 - 13:30	0	28	28	0	31	31	0	26	26	0	29	29	0	26	26
13:30 - 14:00	0	28	28	0	31	31	0	26	26	0	29	29	0	26	26
14:00 - 14:30	0	25	25	0	28	28	0	23	23	0	25	25	0	24	24
14:30 - 15:00	0	11	11	0	13	13	0	11	11	0	11	11	0	8	8
15:00 - 15:30	0	0	0	0	1	1	0	0	0	0	1	1	0	1	1
15:30 - 16:00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16:00 - 16:30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Maximums	0	28	28	0	31	31	0	26	26	0	29	29	0	26	26



Montessori Otumoetai
Attendance Register for Tue 5/12/2017

A/c	Age	Name	Booked	Hours	Attended	Signature
2-5 Year Olds						
9(2)(a)						
			08:45-15:15	6.50	09:00-15:30	
			09:00-15:30	6.50	10:00-15:30	
			09:00-15:00	6.00	Absent	
			08:30-15:00	6.50	08:40-15:00	
			08:00-16:00	8.00	08:00-15:40	
			08:30-15:15	6.75	08:45-15:00	
			08:30-15:30	7.00	08:30-15:30	
			08:45-15:15	6.50	08:30-15:00	
			08:45-15:15	6.50	08:45-15:15	
			08:00-16:00	8.00	08:00-15:20	
			08:45-15:30	6.75	08:45-15:30	
			08:30-15:15	6.75	08:30-14:30	
			08:30-15:00	6.50	08:30-15:00	
			09:00-15:30	6.50	08:50-15:20	
			08:30-15:00	6.50	09:00-15:00	
			09:00-15:30	6.50	09:00-15:30	
			08:30-15:15	6.75	09:00-15:15	
			08:00-16:00	8.00	08:00-15:45	
			08:45-15:15	6.50	08:45-15:15	
			08:30-15:00	6.50	08:25-15:00	
			08:30-15:00	6.50	08:30-15:00	
			08:30-15:00	6.50	08:30-14:45	
			08:30-15:15	6.75	08:30-15:00	
			08:30-15:15	6.75	08:30-15:15	
			09:30-16:00	6.50	09:30-16:00	
			08:30-15:00	6.50	08:10-14:50	
			08:30-15:45	7.25	08:30-15:15	
			08:45-15:15	6.50	08:45-14:45	
			09:00-15:30	6.50	09:00-15:20	
			08:30-15:00	6.50	08:30-15:00	
			09:00-15:30	6.50	09:00-15:40	
Greater Booked/Attended(31, 30)				208.75		
Grand Totals						
Greater Booked/Attended(31, 30)				208.75		

Appendix 3

he Official Information Act 1982

Relea

CERTIFICATE OF LICENCE

Early Childhood Education and Care Centre

Licence Class: All Day

Service Provision: Teacher Led

Licence Status: Full

The named Service Provider is licensed to operate an Early Childhood Education and Care Centre at the premises described subject to continued compliance with the Education (Early Childhood Services) Regulations 2008 and with the following conditions:

Name of Centre: Community Kindy Parton Rd (40271)

Address of Centre: 90 Parton Road
Papamoa
Tauranga

Name of Service Provider: Best Start Educare Limited

Service Provider Contact Person: Julie Bradley

Conditions under which the Centre must operate are:

	Class	Service Provision	Hours of Operation	Maximum Children Attending
Monday	All Day	Teacher Led	8:00 a.m. to 4:30 p.m.	72, including up to 15 children under 2
Tuesday	All Day	Teacher Led	8:00 a.m. to 4:30 p.m.	72, including up to 15 children under 2
Wednesday	All Day	Teacher Led	8:00 a.m. to 4:30 p.m.	72, including up to 15 children under 2
Thursday	All Day	Teacher Led	8:00 a.m. to 4:30 p.m.	72, including up to 15 children under 2
Friday	All Day	Teacher Led	8:00 a.m. to 4:30 p.m.	72, including up to 15 children under 2
Saturday	Does not Operate	Does not Operate		
Sunday	Does not Operate	Does not Operate		

Date of Issue: 20 November 2017



For Secretary for Education

→ Incorrect RS7 submitted with error in
license information in APT.

RS7 Return

Community Kindy Parton Rd

October 2017 to January 2018

40271

Days Open

October 2017

Date	Subsidy Funded Child Hours Child Hours		20 Hours ECE Funded Child Hours		Staff Hour Count ECE Qualified & Registered	
	Under 2	Over 2	20 Hours ECE	Plus 10	Yes	No
Mon 2/10/17	38	114	71	206	38	10
Tue 3/10/17	60	107	278	6	42	4
Wed 4/10/17	58	99	263		40	6
Thu 5/10/17	60	95	268		38	6
Fri 6/10/17	46	93	150	126	35	4
Mon 9/10/17	52	117	71	206	38	8
Tue 10/10/17	60	103	284	6	38	18
Wed 11/10/17	60	94	269		41	10
Thu 12/10/17	60	98	268		38	8
Fri 13/10/17	51	93	146	130	36	4
Mon 16/10/17	54	107	63	209	44	10
Tue 17/10/17	60	121	284		43	14
Wed 18/10/17	60	98	257		49	4
Thu 19/10/17	60	97	275	6	43	13
Fri 20/10/17	56	110	151	127	41	11
Tue 24/10/17	60	120	280		43	15
Wed 25/10/17	60	98	253		43	14
Thu 26/10/17	60	101	263		44	9
Fri 27/10/17	52	104	143	130	43	9
Mon 30/10/17	48	109	52	212	41	13
Tue 31/10/17	58	126	279	2	44	14
	1,173	2,204	4,368	1,366	862	204

RS7 Return

Community Kindy Parton Rd
October 2017 to January 2018

40271

Days Open

November 2017

Date	Subsidy Funded Child Hours Child Hours		20 Hours ECE Funded Child Hours		Staff Hour Count ECE Qualified & Registered	
	Under 2	Over 2	20 Hours ECE	Plus 10	Yes	No
Wed 1/11/17	60	98	257		42	9
Thu 2/11/17	60	101	268		49	5
Fri 3/11/17	52	101	148	136	43	10
Mon 6/11/17	48	103	52	222	42	12
Tue 7/11/17	54	117	167	120	44	11
Wed 8/11/17	60	90	263		48	5
Thu 9/11/17	56	94	268		49	6
Fri 10/11/17	52	103	266	19	42	10
Mon 13/11/17	58	107	47	228	41	12
Tue 14/11/17	60	115	164	124	44	11
Wed 15/11/17	60	96	277		49	6
Thu 16/11/17	60	98	287		43	11
Fri 17/11/17	56	110	291	19	43	9
Mon 20/11/17	54	103	51	241	42	10
Tue 21/11/17	60	111	170	132	43	12
Wed 22/11/17	60	90	281	1	43	13
Thu 23/11/17	52	96	287		45	8
Fri 24/11/17	56	103	285	19	43	14
Mon 27/11/17	58	95	59	246	41	13
Tue 28/11/17	60	110	180	136	44	13
Wed 29/11/17	60	89	291		43	15
Thu 30/11/17	56	90	307		43	13
	1,252	2,220	4,666	1,643	966	228

RS7 Return

Community Kindy Parton Rd

40271

October 2017 to January 2018

Days Open

December 2017

Date	Subsidy Funded Child Hours Child Hours		20 Hours ECE Funded Child Hours		Staff Hour Count ECE Qualified & Registered	
	Under 2	Over 2	20 Hours ECE	Plus 10	Yes	No
Fri 1/12/17	60	99	305	18	43	13
Mon 4/12/17	60	89	65	241	41	14
Tue 5/12/17	56	110	174	136	37	18
Wed 6/12/17	60	78	289		43	16
Thu 7/12/17	50	89	295		45	6
Fri 8/12/17	60	94	297	14	38	19
Mon 11/12/17	60	91	57	238	41	9
Tue 12/12/17	56	106	164	136	44	13
Wed 13/12/17	60	80	285		44	11
Thu 14/12/17	46	91	297		45	9
Fri 15/12/17	60	93	303	10	44	11
Mon 18/12/17	60	81	57	238	42	7
Tue 19/12/17	56	93	156	144	44	7
Wed 20/12/17	60	80	281		44	10
Thu 21/12/17	46	80	287		39	10
Fri 22/12/17	58	83	301	2	33	15
Wed 27/12/17	60	66	289		23	
Thu 28/12/17	45	67	305		30	2
Fri 29/12/17	52	84	313	2	30	1
	1,065	1,654	4,520	1,179	750	191

RS7 Return

Community Kindy Parton Rd

40271

October 2017 to January 2018

Days Open

January 2018

Date	Subsidy Funded Child Hours Child Hours		20 Hours ECE Funded Child Hours		Staff Hour Count ECE Qualified & Registered	
	Under 2	Over 2	20 Hours ECE	Plus 10	Yes	No
Wed 3/01/18	60	78	293		32	
Thu 4/01/18	42	68	303		29	1
Fri 5/01/18	52	83	311	2	35	2
Mon 8/01/18	60	88	57	240	43	2
Tue 9/01/18	58	87	170	140	44	3
Wed 10/01/18	60	72	283		45	7
Thu 11/01/18	48	65	313		44	4
Fri 12/01/18	60	76	301	10	46	2
Mon 15/01/18	60	87	59	238	44	7
Tue 16/01/18	58	93	170	140	46	4
Wed 17/01/18	60	84	285	4	45	3
Thu 18/01/18	52	65	301		43	2
Fri 19/01/18	56	87	303	9	44	4
Mon 22/01/18	58	93	63	234	44	4
Tue 23/01/18	52	99	166	144	41	8
Wed 24/01/18	60	90	291	5	45	7
Thu 25/01/18	42	76	313		36	13
Fri 26/01/18	60	82	315	8	40	6
Tue 30/01/18	52	94	172	144	46	6
Wed 31/01/18	60	88	293	7	46	13
	1,110	1,655	4,762	1,325	838	98
Total	4,600	7,733	18,316	5,513	3,416	721

RS7 Return

Community Kindy Parton Rd

October 2017 to January 2018

40271

Advance Days

Full Day

	Number of funded days your service will operate	Maximum number of days possible
--	---	------------------------------------

March 2018	21	21
April 2018	19	19
May 2018	23	23
June 2018	20	20

RS7 Return

Community Kindy Parton Rd

October 2017 to January 2018

40271

Declaration

Name	Kelly Loane
Contact Phone	075790702
Designation	Admin specialist
Attestation of Regular Teachers' Salaries	Yes

Releas
The Official Information Act 1982

RS7 Return

Community Kindy Parton Rd

October 2017 to January 2018

40271

Days Open

October 2017

Date	Subsidy Funded Child Hours		20 Hours ECE Funded		Staff Hour Count	
	Child Hours		Child Hours		ECE Qualified & Registered	
	Under 2	Over 2	20 Hours ECE	Plus 10	Yes	No
Mon 2/10/17	38	114	71	206	38	10
Tue 3/10/17	60	107	278	6	42	4
Wed 4/10/17	58	99	263		40	6
Thu 5/10/17	60	95	268		38	6
Fri 6/10/17	46	93	150	126	35	4
Mon 9/10/17	52	117	71	206	38	8
Tue 10/10/17	60	103	284	6	38	18
Wed 11/10/17	60	94	269		41	10
Thu 12/10/17	60	98	268		38	8
Fri 13/10/17	51	93	146	130	36	4
Mon 16/10/17	54	107	63	209	44	10
Tue 17/10/17	60	121	284		43	14
Wed 18/10/17	60	98	257		49	4
Thu 19/10/17	60	97	275	6	43	13
Fri 20/10/17	56	110	151	127	41	11
Tue 24/10/17	60	120	280		43	15
Wed 25/10/17	60	98	253		43	14
Thu 26/10/17	60	101	263		44	9
Fri 27/10/17	52	104	143	130	43	9
Mon 30/10/17	48	109	52	212	41	13
Tue 31/10/17	58	126	279	2	44	14
	1,173	2,204	4,368	1,366	862	204

RS7 Return

Community Kindy Parton Rd
October 2017 to January 2018

40271

Days Open

November 2017

Date	Subsidy Funded Child Hours Child Hours		20 Hours ECE Funded Child Hours		Staff Hour Count ECE Qualified & Registered	
	Under 2	Over 2	20 Hours ECE	Plus 10	Yes	No
Wed 1/11/17	60	98	257		42	9
Thu 2/11/17	60	101	268		49	5
Fri 3/11/17	52	101	148	136	43	10
Mon 6/11/17	48	103	52	222	42	12
Tue 7/11/17	54	117	167	120	44	11
Wed 8/11/17	60	90	263		48	5
Thu 9/11/17	56	94	268		49	6
Fri 10/11/17	52	103	266	19	42	10
Mon 13/11/17	58	107	47	228	41	12
Tue 14/11/17	60	115	164	124	44	11
Wed 15/11/17	60	96	277		49	6
Thu 16/11/17	60	98	287		43	11
Fri 17/11/17	56	110	291	19	43	9
Mon 20/11/17	54	103	51	241	42	10
Tue 21/11/17	62	111	170	132	43	12
Wed 22/11/17	76	90	281	1	43	13
Thu 23/11/17	52	96	287		45	8
Fri 24/11/17	56	103	285	19	43	14
Mon 27/11/17	58	95	59	246	41	13
Tue 28/11/17	62	110	180	136	44	13
Wed 29/11/17	76	89	291		43	15
Thu 30/11/17	56	90	307		43	13
	1,288	2,220	4,666	1,643	966	228

RS7 Return

Community Kindy Parton Rd
October 2017 to January 2018

40271

Days Open

December 2017

Date	Subsidy Funded Child Hours Child Hours		20 Hours ECE Funded Child Hours		Staff Hour Count ECE Qualified & Registered	
	Under 2	Over 2	20 Hours ECE	Plus 10	Yes	No
Fri 1/12/17	60	99	305	18	43	13
Mon 4/12/17	60	89	65	241	41	14
Tue 5/12/17	56	110	174	136	37	18
Wed 6/12/17	80	78	289		43	16
Thu 7/12/17	50	89	295		45	6
Fri 8/12/17	62	94	297	14	38	19
Mon 11/12/17	60	91	57	238	41	9
Tue 12/12/17	56	106	164	136	44	13
Wed 13/12/17	80	80	285		44	11
Thu 14/12/17	46	91	297		45	9
Fri 15/12/17	64	93	303	10	44	11
Mon 18/12/17	60	81	57	238	42	7
Tue 19/12/17	56	93	156	144	44	7
Wed 20/12/17	80	80	281		44	10
Thu 21/12/17	46	80	287		39	10
Fri 22/12/17	58	83	301	2	33	15
Wed 27/12/17	76	66	289		23	
Thu 28/12/17	45	67	305		30	2
Fri 29/12/17	52	84	313	2	30	1
	1,147	1,654	4,520	1,179	750	191

RS7 Return

Community Kindy Parton Rd
October 2017 to January 2018

40271

Days Open

January 2018

Date	Subsidy Funded Child Hours Child Hours		20 Hours ECE Funded Child Hours		Staff Hour Count ECE Qualified & Registered	
	Under 2	Over 2	20 Hours ECE	Plus 10	Yes	No
Wed 3/01/18	70	78	293		32	
Thu 4/01/18	42	68	303		29	1
Fri 5/01/18	52	83	311	2	35	2
Mon 8/01/18	60	88	57	240	43	2
Tue 9/01/18	58	87	170	140	44	3
Wed 10/01/18	76	72	283		45	7
Thu 11/01/18	48	65	313		44	4
Fri 12/01/18	62	76	301	10	46	2
Mon 15/01/18	69	87	59	238	44	7
Tue 16/01/18	58	93	170	140	46	4
Wed 17/01/18	76	84	285	4	45	3
Thu 18/01/18	52	65	301		43	2
Fri 19/01/18	56	87	303	9	44	4
Mon 22/01/18	58	93	63	234	44	4
Tue 23/01/18	52	99	166	144	41	8
Wed 24/01/18	72	90	291	5	45	7
Thu 25/01/18	42	76	313		36	13
Fri 26/01/18	60	82	315	8	40	6
Tue 30/01/18	52	94	172	144	46	6
Wed 31/01/18	70	88	293	7	46	13
	1,185	1,655	4,762	1,325	838	98
Total	4,793	7,733	18,316	5,513	3,416	721

4600

193hrs variance. x \$12.12.

\$2,339.16

RS7 Return

Community Kindy Parton Rd
October 2017 to January 2018

40271

Advance Days

Full Day

	Number of funded days your service will operate	Maximum number of days possible
--	---	------------------------------------

March 2018	21	21
April 2018	19	19
May 2018	23	23
June 2018	20	20

RS7 Return

**Community Kindy Parton Rd
October 2017 to January 2018**

40271

Declaration

Name	Kelly Loane
Contact Phone	075790702
Designation	Admin specialist
Attestation of Regular Teachers' Salaries	Yes

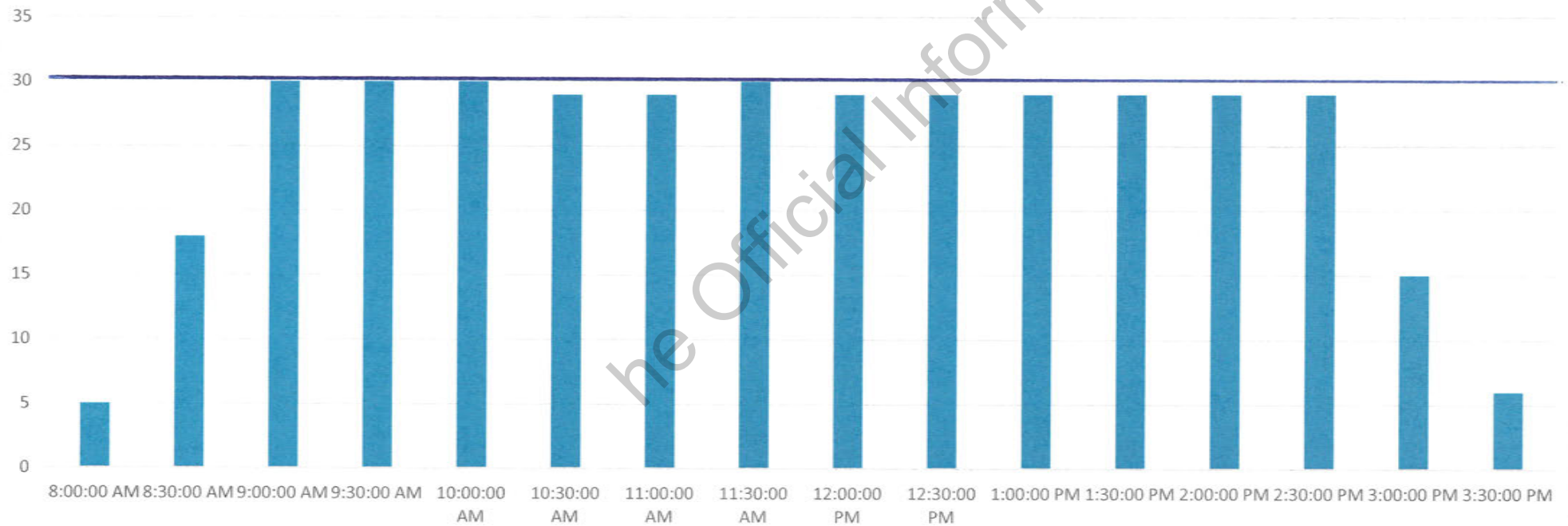
Relea
he Official Information Act 1982

Appendix 5

he Official Information Act 1982

Relea

Montessori Otumoetai 23 January 2018
Funded Hours



Relea

Tuesday 23/01/18
Montessori Otumoetai

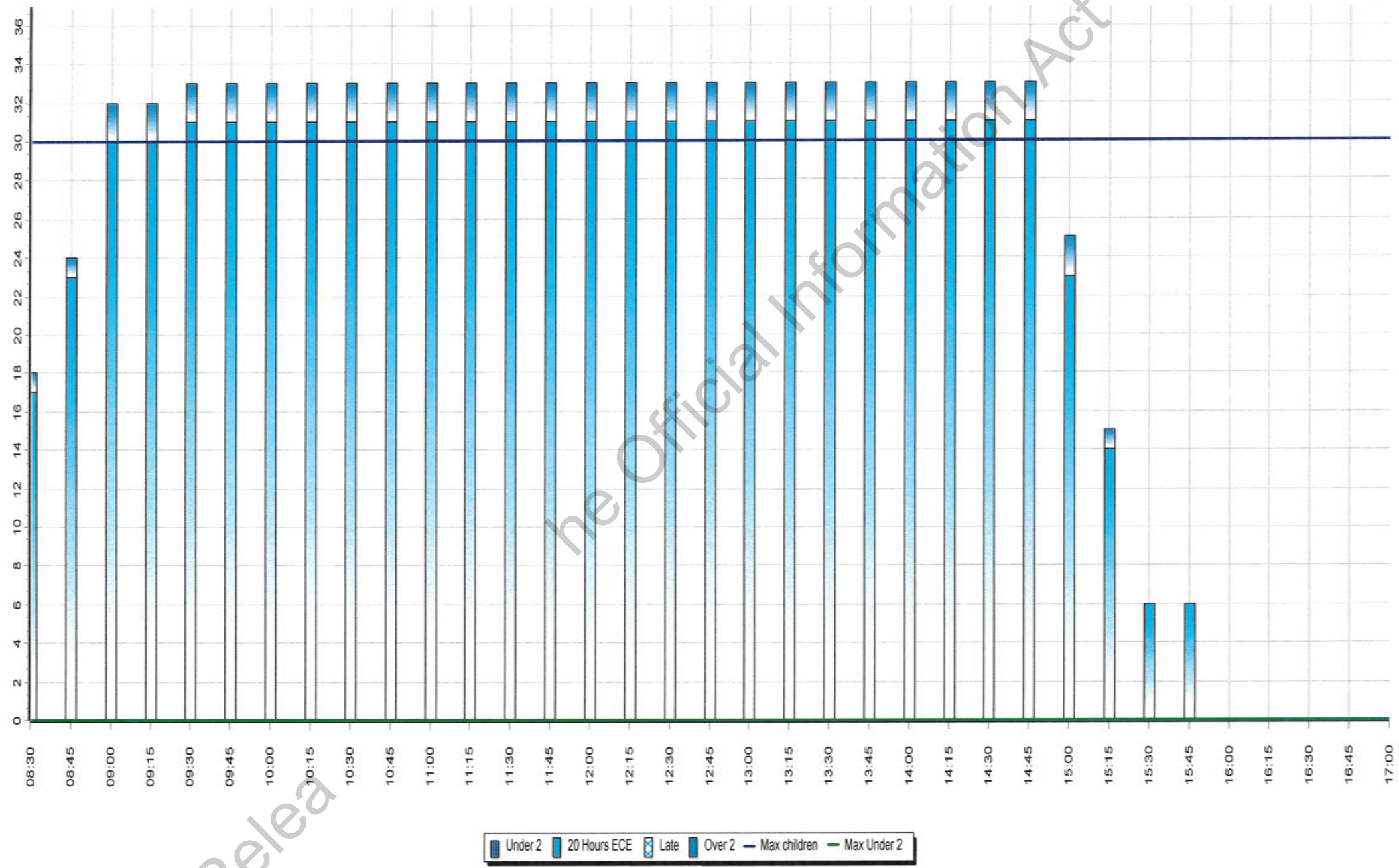
Appendix 5

9(2)(a)

ID	Name	Age	Start	End	Hours	8:00:00 AM	8:30:00 AM	9:00:00 AM	9:30:00 AM	10:00:00 AM	10:30:00 AM	11:00:00 AM	11:30:00 AM	12:00:00 PM	12:30:00 PM	1:00:00 PM	1:30:00 PM	2:00:00 PM	2:30:00 PM	3:00:00 PM	3:30:00 PM	Total Funded Hours
		3	8:00	16:00	8.00	1	1	1	1	1	1					1	1	1	1	1	1	6
		4	8:00	16:00	8.00	1	1	1	1	1	1					1	1	1	1	1	1	6
		4	8:00	16:00	8.00	1	1	1	1	1	1					1	1	1	1	1	1	6
		4	8:00	16:00	8.00	1	1	1	1	1	1	1	1	1						1	1	6
		3	8:00	16:00	8.00	1	1	1	1	1	1	1	1	1	1					1	1	6
		3	8:30	15:00	6.50		1	1	1	1		1	1	1	1	1	1	1	1			6
		4	8:30	15:15	6.75		1	1	1	1		1	1	1	1	1	1	1	1			6
		4	8:30	15:30	7.00		1	1	1			1	1	1	1	1	1	1	1	1		6
		5	8:30	15:00	6.50		1	1	1	1		1	1	1	1	1	1	1	1			6
		3	8:30	15:15	6.75		1	1	1	1	1		1	1	1	1	1	1	1			6
		5	8:30	15:15	6.75		1	1	1	1	1	1	1	1	1	1	1		1			6
		5	8:30	15:15	6.75		1	1	1	1	1	1	1	1	1		1	1	1			6
		5	8:30	15:00	6.50		1	1	1	1	1	1	1	1	1		1	1	1			6
		4	8:30	15:00	6.50		1	1	1	1	1	1	1	1	1			1	1			6
		5	8:30	15:00	6.50		1	1	1	1	1	1	1	1	1			1	1			6
		4	8:30	15:15	6.75		1	1	1	1	1	1	1	1	1		1	1	1	1		6
		5	8:30	15:00	6.50		1	1	1	1	1	1	1	1	1		1	1		1		6
		4	8:30	15:00	6.50		1	1	1	1	1	1	1	1	1		1	1		1		6
		4	8:45	15:15	6.50			1	1	1	1	1	1	1	1	1	1	1	1			6
		4	8:45	15:15	6.50			1	1	1	1	1	1	1	1	1	1	1	1			6
		3	8:45	15:15	6.50			1	1	1	1	1	1	1	1	1	1	1	1			6
		3	8:45	15:30	6.75			1	1	1	1	1	1	1		1	1	1	1	1		6
		5	8:45	15:15	6.50			1	1	1	1	1	1	1	1	1	1	1	1			6
		4	8:45	15:15	6.50			1	1	1	1	1	1	1	1	1	1	1	1			6
		3	9:00	15:30	6.50			1	1	1	1	1	1	1	1	1		1	1	1		6
		4	9:00	15:00	6.00			1	1	1	1	1	1	1	1	1	1	1	1			6
		3	9:00	15:30	6.50			1	1		1	1	1	1	1	1	1	1	1	1		6
		3	9:00	15:30	6.50			1	1		1	1	1	1	1	1	1	1	1	1		6
		3	9:00	15:30	6.50			1		1	1	1	1	1	1	1	1	1	1	1		6
		5	9:00	15:30	6.50			1		1	1	1	1	1	1	1	1	1	1	1		6
		2	9:00	15:30	6.50				1	1	1	1	1	1	1	1	1	1	1	1		6
		5	9:00	15:30	6.50				1	1	1	1	1	1	1	1	1	1	1	1		6
		5	9:30	16:00	6.50					1	1	1	1	1	1	1	1	1	1	1	1	6
223.50						5	18	30	30	30	29	29	30	29	29	29	29	29	29	15	6	

Total funded hours at time of day

Appendix 5
Funded Bookings



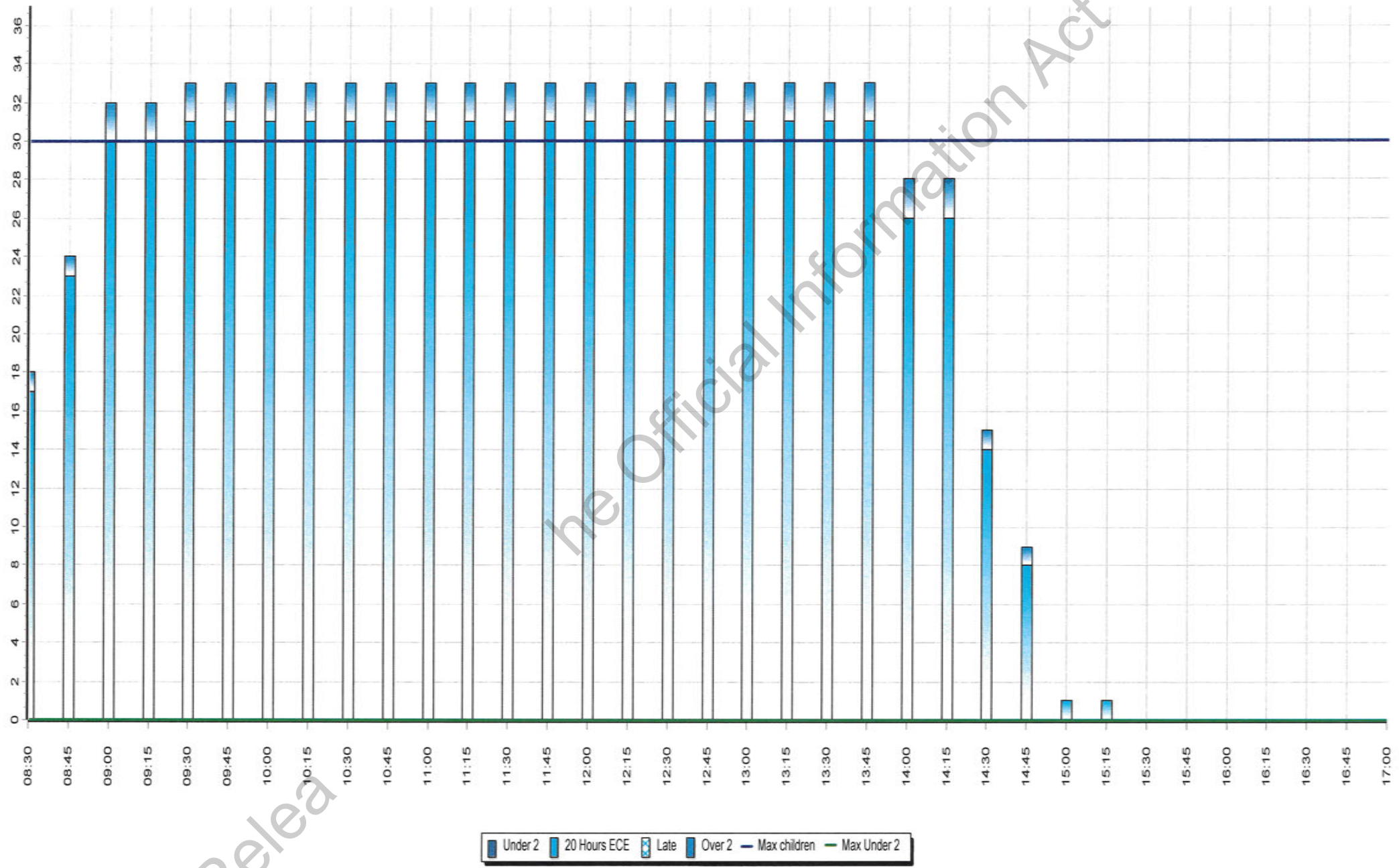
Weekly Bookings

Montessori Otumoetai

For week beginning 22/01/2018

Funded Bookings

	Monday 22/1			Tuesday 23/1			Wednesday 24/1			Thursday 25/1			Friday 26/1		
	<2	>2	Total	<2	>2	Total	<2	>2	Total	<2	>2	Total	<2	>2	Total
8:00 - 8:30	0	5	5	0	5	5	0	5	5	0	7	7	0	4	4
8:30 - 9:00	0	26	26	0	24	24	0	26	26	0	26	26	0	26	26
9:00 - 9:30	0	31	31	0	32	32	0	30	30	0	31	31	0	27	27
9:30 - 10:00	0	31	31	0	33	33	0	31	31	0	31	31	0	28	28
10:00 - 10:30	0	31	31	0	33	33	0	31	31	0	31	31	0	28	28
10:30 - 11:00	0	31	31	0	33	33	0	31	31	0	31	31	0	28	28
11:00 - 11:30	0	31	31	0	33	33	0	31	31	0	31	31	0	28	28
11:30 - 12:00	0	31	31	0	33	33	0	31	31	0	31	31	0	28	28
12:00 - 12:30	0	31	31	0	33	33	0	31	31	0	31	31	0	28	28
12:30 - 13:00	0	31	31	0	33	33	0	31	31	0	31	31	0	28	28
13:00 - 13:30	0	31	31	0	33	33	0	31	31	0	31	31	0	28	28
13:30 - 14:00	0	31	31	0	33	33	0	31	31	0	31	31	0	28	28
14:00 - 14:30	0	31	31	0	33	33	0	31	31	0	31	31	0	28	28
14:30 - 15:00	0	31	31	0	33	33	0	31	31	0	30	30	0	28	28
15:00 - 15:30	0	20	20	0	25	25	0	25	25	0	22	22	0	17	17
15:30 - 16:00	0	5	5	0	6	6	0	6	6	0	5	5	0	5	5
16:00 - 16:30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Maximums	0	31	31	0	33	33	0	31	31	0	31	31	0	28	28



Weekly Bookings

Montessori Otumoetai

For week beginning 22/01/2018

Funded Hours

	Monday 22/1			Tuesday 23/1			Wednesday 24/1			Thursday 25/1			Friday 26/1		
	<2	>2	Total	<2	>2	Total	<2	>2	Total	<2	>2	Total	<2	>2	Total
8:00 - 8:30	0	5	5	0	5	5	0	5	5	0	7	7	0	4	4
8:30 - 9:00	0	26	26	0	24	24	0	26	26	0	26	26	0	26	26
9:00 - 9:30	0	31	31	0	32	32	0	30	30	0	31	31	0	27	27
9:30 - 10:00	0	31	31	0	33	33	0	31	31	0	31	31	0	28	28
10:00 - 10:30	0	31	31	0	33	33	0	31	31	0	31	31	0	28	28
10:30 - 11:00	0	31	31	0	33	33	0	31	31	0	31	31	0	28	28
11:00 - 11:30	0	31	31	0	33	33	0	31	31	0	31	31	0	28	28
11:30 - 12:00	0	31	31	0	33	33	0	31	31	0	31	31	0	28	28
12:00 - 12:30	0	31	31	0	33	33	0	31	31	0	31	31	0	28	28
12:30 - 13:00	0	31	31	0	33	33	0	31	31	0	31	31	0	28	28
13:00 - 13:30	0	31	31	0	33	33	0	31	31	0	31	31	0	28	28
13:30 - 14:00	0	31	31	0	33	33	0	31	31	0	31	31	0	28	28
14:00 - 14:30	0	26	26	0	28	28	0	26	26	0	25	25	0	24	24
14:30 - 15:00	0	11	11	0	15	15	0	13	13	0	12	12	0	7	7
15:00 - 15:30	0	0	0	0	1	1	0	1	1	0	0	0	0	1	1
15:30 - 16:00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16:00 - 16:30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Maximums	0	31	31	0	33	33	0	31	31	0	31	31	0	28	28

Montessori Otumoetai

Attendance Register for **Tue 23/01/2018**

A/c	Age	Name	Booked	Hours	Attended	Signature
2-5 Year Olds						
9(2)(a)			08:45-15:15	6.50	08:55-15:00	
			09:00-15:30	6.50	09:00-15:15	
			09:00-15:00	6.00	Absent	
			08:30-15:00	6.50	08:55-14:50	
			08:00-16:00	8.00	08:00-15:30	
			08:30-15:15	6.75	10:15-15:15	
			09:00-15:30	6.50	11:30-15:00	
			08:30-15:30	7.00	08:30-15:15	
			08:45-15:15	6.50	08:45-15:15	
			08:45-15:15	6.50	08:45-14:55	
			08:00-16:00	8.00	09:20-15:45	
			08:00-16:00	8.00	08:15-16:00	
			08:00-16:00	8.00	08:15-16:00	
			08:45-15:30	6.75	Absent	
			08:30-15:15	6.75	Absent	
			09:00-15:30	6.50	09:00-14:00	
			08:30-15:00	6.50	Absent	
			09:00-15:30	6.50	09:00-15:30	
			08:30-15:15	6.75	12:00-15:00	
			09:00-15:30	6.50	09:00-13:00	
			08:00-16:00	8.00	09:13-15:15	
			08:45-15:15	6.50	08:45-15:15	
			08:30-15:00	6.50	08:30-15:00	
			08:30-15:00	6.50	08:30-15:00	
			08:30-15:15	6.75	08:30-15:20	
			08:30-15:15	6.75	08:30-15:15	
			09:30-16:00	6.50	10:15-15:50	
			08:30-15:00	6.50	11:20-15:00	
			08:30-15:00	6.50	08:30-15:00	
			08:45-15:15	6.50	Absent	
			09:00-15:30	6.50	Absent	
			08:30-15:00	6.50	09:00-15:00	
			09:00-15:30	6.50	Absent	
Greater Booked/Attended(33, 26)			223.50			
Grand Totals						
Greater Booked/Attended(33, 26)			223.50			

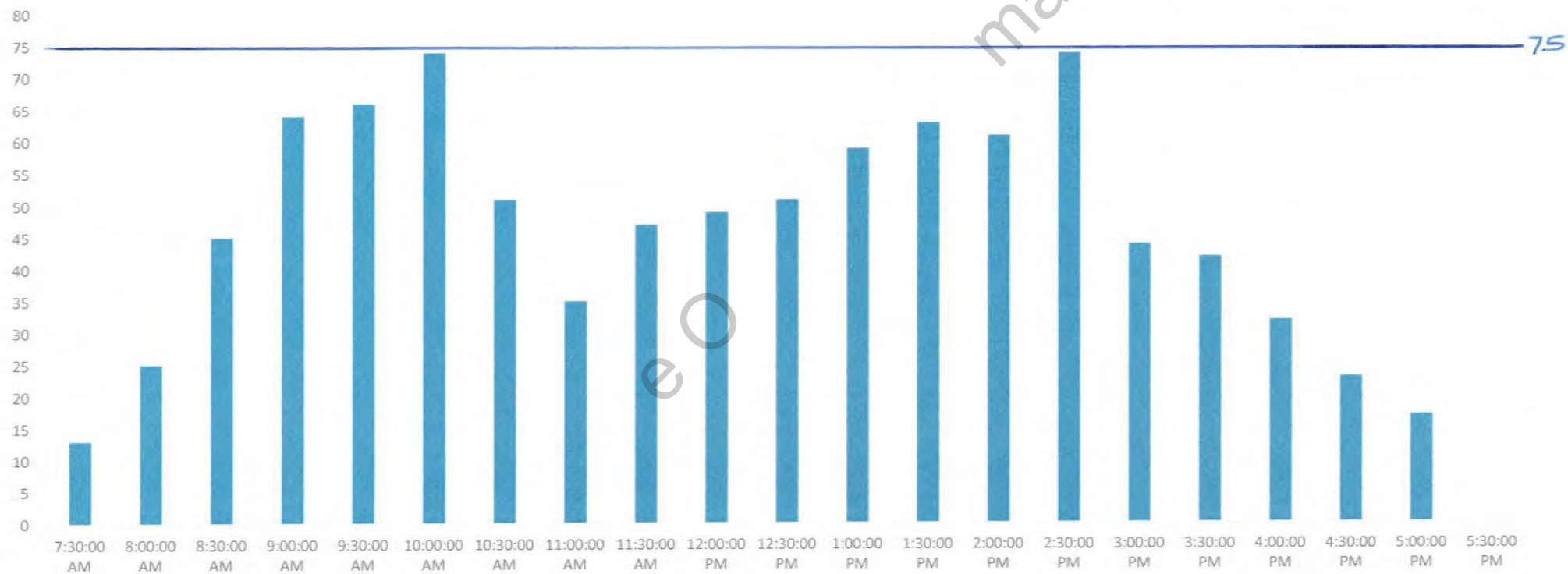
Appendix 6

mation Act 1982

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Rel

ABC Rotorua Central 28/11/17
Funded Hours



Tuesday 28/11/17
ABC Rotorua Central

ID	Name	Age	Date of Birth	Start	End	Hours	7:30:00 AM	8:00:00 AM	8:30:00 AM	9:00:00 AM	9:30:00 AM	10:00:00 AM	10:30:00 AM	11:00:00 AM	11:30:00 AM	12:00:00 PM	12:30:00 PM	1:00:00 PM	1:30:00 PM	2:00:00 PM	2:30:00 PM	3:00:00 PM	3:30:00 PM	4:00:00 PM	4:30:00 PM	5:00:00 PM	5:30:00 PM	Total Funded Hours
9(2)(a)		4	27/02/2013	7:30	17:30	10.00	1	1	1	1	1	1									1	1	1	1	1	1	6	
		3	8/08/2014	7:30	17:30	10.00	1	1	1	1	1	1									1	1	1	1	1	1	6	
		3	2/01/2014	7:30	17:30	10.00	1	1	1	1	1	1									1	1	1	1	1	1	6	
		4	13/11/2013	7:30	17:30	10.00	1	1	1	1	1	1									1	1	1	1	1	1	6	
		3	4/10/2014	7:30	17:30	10.00	1	1	1	1	1	1									1	1	1	1	1	1	6	
		3	1/02/2014	7:30	17:30	10.00	1	1	1	1	1	1									1	1	1	1	1	1	6	
		1	28/10/2016	7:30	17:30	10.00	1	1	1	1	1	1									1	1	1	1	1	1	6	
		4	21/09/2013	7:30	17:30	10.00	1	1	1	1	1	1									1	1	1	1	1	1	6	
		4	1/07/2013	7:30	17:30	10.00	1	1	1	1	1	1									1	1	1	1	1	1	6	
		1	28/01/2016	7:30	17:30	10.00	1	1	1	1	1	1									1	1	1	1	1	1	6	
		4	15/01/2013	7:30	17:30	10.00	1	1	1	1	1	1									1	1	1	1	1	1	6	
		1	11/12/2015	7:30	17:30	10.00	1	1	1	1	1	1									1	1	1	1	1	1	6	
		3	19/03/2014	7:30	17:30	10.00	1	1	1	1	1	1									1	1	1	1	1	1	6	
		1	3/11/2016	7:45	16:45	9.00		1	1	1	1	1							1	1	1	1	1	1	1		6	
		5	2/09/2012	8:00	12:00	4.00		1	1	1	1	1	1	1	1												4	
		0	8/12/2016	8:00	12:00	4.00		1	1	1	1	1	1	1	1	1											4	
		3	3/07/2014	8:00	15:00	7.00		1	1	1	1	1	1	1	1	1	1	1	1								6	
		3	29/11/2013	8:00	16:00	8.00		1	1	1	1	1					1	1	1	1	1	1	1				6	
		0	2/01/2017	8:00	16:30	8.50		1	1	1	1	1						1	1	1	1	1	1	1			6	
		2	2/08/2015	8:00	16:30	8.50		1	1	1	1	1						1	1	1	1	1	1	1			6	
		0	16/02/2017	8:00	16:45	8.75		1	1	1	1	1						1	1	1	1	1	1	1			6	
		2	24/10/2015	8:00	17:00	9.00		1	1	1	1	1							1	1	1	1	1	1	1		6	
		3	4/10/2014	8:00	17:00	9.00		1	1	1	1	1							1	1	1	1	1	1	1		6	
		4	3/09/2013	8:00	17:00	9.00		1	1	1	1	1							1	1	1	1	1	1	1		6	
		0	1/05/2017	8:00	17:30	9.50		1	1	1	1	1									1	1	1	1	1	1	1	6
		3	14/12/2013	8:15	16:15	8.00			1	1	1	1					1	1	1	1	1	1	1	1			6	
		2	10/06/2015	8:15	16:15	8.00			1	1	1	1					1	1	1	1	1	1	1	1			6	
		3	12/12/2013	8:15	16:45	8.50			1	1	1	1					1	1	1	1	1	1	1	1	1		6	
		1	22/09/2016	8:30	12:30	4.00			1	1	1	1	1	1	1												4	
		1	22/08/2016	8:30	15:00	6.50			1	1	1	1	1			1	1	1	1	1	1	1	1				6	
		3	30/01/2014	8:30	15:00	6.50			1	1	1	1	1			1	1	1	1	1	1	1	1				6	
		2	21/09/2015	8:30	15:00	6.50			1	1	1	1	1			1	1	1	1	1	1	1	1				6	
		4	28/05/2013	8:30	15:00	6.50			1	1	1	1	1			1	1	1	1	1	1	1	1				6	
		4	28/12/2012	8:30	15:00	6.50			1	1	1	1	1			1	1	1	1	1	1	1	1				6	
		0	30/12/2016	8:30	15:00	6.50			1	1	1	1	1			1	1	1	1	1	1	1	1				6	
		2	18/10/2015	8:30	15:00	6.50			1	1	1	1	1			1	1	1	1	1	1	1	1				6	
		2	27/01/2015	8:30	15:00	6.50			1	1	1	1	1			1	1	1	1	1	1	1	1				6	
		3	16/06/2014	8:30	15:00	6.50			1	1	1	1	1			1	1	1	1	1	1	1	1				6	
		3	6/03/2014	8:30	15:00	6.50			1	1	1	1	1			1	1	1	1	1	1	1	1				6	

[illegible]

570.75 13 25 45 64 66 74 51 35 47 49 51 59 63 61 74 44 42 32 23 17 0

Total funded hours at time of day

4 23/02/20

Weekly Bookings

ABC Rotorua Central

For week beginning 27/11/2017

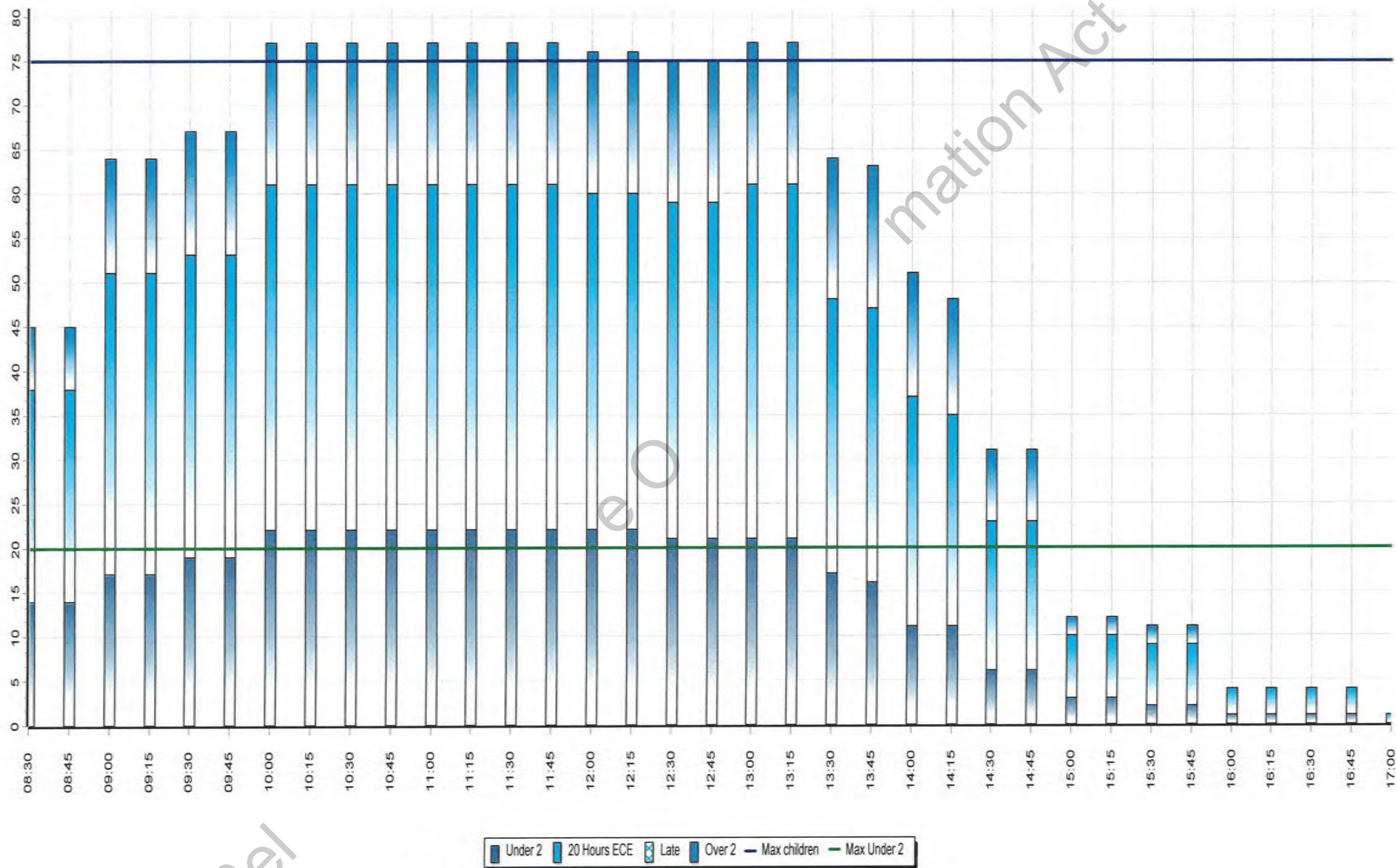
Funded Hours

	Monday 27/11			Tuesday 28/11			Wednesday 29/11			Thursday 30/11			Friday 1/12		
	<2	>2	Total	<2	>2	Total	<2	>2	Total	<2	>2	Total	<2	>2	Total
7:30 - 8:00	4	9	13	4	10	14	3	10	13	4	11	15	4	8	12
8:00 - 8:30	7	16	23	8	20	28	8	21	29	9	18	27	7	18	25
8:30 - 9:00	13	29	42	14	31	45	13	34	47	13	27	40	13	32	45
9:00 - 9:30	16	44	60	17	47	64	16	49	65	16	44	60	16	45	61
9:30 - 10:00	16	44	60	19	48	67	17	49	66	17	44	61	16	45	61
10:00 - 10:30	18	49	67	22	55	77	19	55	74	20	52	72	18	51	69
10:30 - 11:00	18	49	67	22	55	77	19	56	75	20	52	72	18	52	70
11:00 - 11:30	18	50	68	22	56	78	19	57	76	20	53	73	17	54	71
11:30 - 12:00	18	50	68	22	56	78	19	57	76	20	53	73	17	54	71
12:00 - 12:30	19	50	69	22	55	77	20	55	75	19	52	71	18	53	71
12:30 - 13:00	18	51	69	21	55	76	20	55	75	19	52	71	17	53	70
13:00 - 13:30	18	53	71	21	57	78	20	56	76	19	54	73	17	55	72
13:30 - 14:00	15	45	60	17	48	65	17	47	64	16	45	61	14	48	62
14:00 - 14:30	10	39	49	11	41	52	10	39	49	11	37	48	10	42	52
14:30 - 15:00	5	23	28	6	26	32	5	24	29	7	29	36	5	25	30
15:00 - 15:30	2	10	12	3	10	13	2	9	11	4	12	16	2	10	12
15:30 - 16:00	2	10	12	2	10	12	2	8	10	3	12	15	2	9	11
16:00 - 16:30	1	5	6	1	4	5	1	3	4	1	5	6	1	4	5
16:30 - 17:00	1	5	6	1	4	5	1	3	4	1	4	5	1	4	5
17:00 - 17:30	0	2	2	0	1	1	0	1	1	0	1	1	0	1	1
17:30 - 18:00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Maximums	19	53	71	22	57	78	20	57	76	20	54	73	18	55	72

Total U2 funded hours = 129

RS7 claim = 120 (20x6 = 120)

9 hours funding deducted via U2 cap





Weekly Bookings

ABC Rotorua Central

For week beginning 27/11/2017

Funded Bookings

	Monday 27/11			Tuesday 28/11			Wednesday 29/11			Thursday 30/11			Friday 1/12		
	<2	>2	Total	<2	>2	Total	<2	>2	Total	<2	>2	Total	<2	>2	Total
7:30 - 8:00	4	9	13	4	10	14	3	10	13	4	11	15	4	8	12
8:00 - 8:30	7	16	23	8	20	28	8	21	29	9	18	27	7	18	25
8:30 - 9:00	13	29	42	14	31	45	13	34	47	13	27	40	13	32	45
9:00 - 9:30	16	44	60	17	47	64	16	49	65	16	44	60	16	44	60
9:30 - 10:00	16	44	60	19	48	67	17	49	66	17	44	61	16	44	60
10:00 - 10:30	18	49	67	22	55	77	19	55	74	20	52	72	18	50	68
10:30 - 11:00	18	49	67	22	55	77	19	56	75	20	52	72	18	51	69
11:00 - 11:30	18	50	68	22	55	77	19	57	76	20	53	73	17	53	70
11:30 - 12:00	18	50	68	22	55	77	19	57	76	20	53	73	17	53	70
12:00 - 12:30	19	50	69	22	54	76	20	55	75	19	52	71	18	52	70
12:30 - 13:00	18	51	69	21	54	75	20	55	75	19	52	71	17	52	69
13:00 - 13:30	18	53	71	21	56	77	20	56	76	19	54	73	17	54	71
13:30 - 14:00	18	54	72	20	57	77	19	57	76	19	55	74	17	55	72
14:00 - 14:30	17	53	70	18	56	74	18	55	73	18	53	71	16	55	71
14:30 - 15:00	16	51	67	18	55	73	16	54	70	17	53	70	15	53	68
15:00 - 15:30	12	29	41	14	32	46	12	32	44	14	32	46	11	31	42
15:30 - 16:00	11	27	38	13	29	42	11	28	39	13	29	42	10	27	37
16:00 - 16:30	10	21	31	12	22	34	11	22	33	13	23	36	10	21	31
16:30 - 17:00	8	16	24	9	17	26	9	17	26	9	17	26	8	16	24
17:00 - 17:30	5	11	16	5	11	16	4	12	16	5	11	16	5	9	14
17:30 - 18:00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Maximums	19	54	72	22	57	77	20	57	76	20	55	74	18	55	72

ABC Rotorua Central

Under 2(funded)

Week beginning 27/11/2017

ATTENDANCE DETAILS

	Monday 27/11		Tuesday 28/11		Wednesday 29/11		Thursday 30/11		Friday 1/12		Saturday 2/12		Sunday 3/12		
	Time	Funded	Time	Funded	Time	Funded	Time	Funded	Time	Funded	Time	Funded	Time	Funded	
9(2)(a)	Bk 8:30-16:00	6.00	8:30-16:00	6.00	8:30-14:30	6.00	8:30-14:30	6.00	8:30-14:30	6.00	Closed	0.00	Closed	0.00	33.00
	Att 8:30-16:00		8:30-16:00		8:35-14:10		8:30-14:30		8:30-14:30						32.58
	Bk 10:00-16:30	6.00	10:00-16:30	6.00	10:00-16:30	6.00	10:00-16:30	6.00	10:00-16:30	6.00	Closed	0.00	Closed	0.00	32.50
	Att														0.00
	Bk 9:00-15:00	6.00	9:00-15:00	6.00	9:00-15:00	6.00	9:00-15:00	6.00	9:00-15:00	6.00	Closed	0.00	Closed	0.00	30.00
	Att 9:00-14:35		11:30-14:40		11:15-14:10		12:35-14:50		13:20-14:47						15.37
	Bk 8:30-15:30	6.00	8:30-15:30	6.00	8:30-15:30	6.00	8:30-15:30	6.00	8:30-15:30	6.00	Closed	0.00	Closed	0.00	35.00
	Att 8:30-15:00		8:40-15:00		8:45-15:00		8:30-15:00		8:40-15:00						31.92
	Bk	0.00	10:00-14:00	4.00	8:00-17:00	6.00	8:00-17:00	6.00		0.00	Closed	0.00	Closed	0.00	22.00
	Att		10:00-14:00		8:00-16:45		8:00-16:45								21.50
	Bk	0.00	9:30-13:30	4.00	9:30-13:30	4.00		0.00		0.00	Closed	0.00	Closed	0.00	8.00
	Att		9:30-13:30		9:30-13:30										8.00
	Bk 8:30-15:00	6.00	8:30-15:00	6.00	8:30-15:00	6.00	8:30-15:00	6.00	8:30-15:00	6.00	Closed	0.00	Closed	0.00	32.50
	Att 8:40-15:10		8:40-15:00		8:30-15:00		8:40-15:10		8:40-15:00						32.17
	Bk 8:00-17:30	6.00	8:00-17:30	6.00	8:00-17:30	6.00	8:00-17:30	6.00	8:00-17:30	6.00	Closed	0.00	Closed	0.00	47.50
	Att 8:30-17:05		8:10-17:15		8:45-17:10		8:40-17:10		8:30-16:30						42.58
	Bk 12:00-17:00	5.00	12:00-17:00	5.00	12:00-17:00	5.00	12:00-17:00	5.00	12:00-17:00	5.00	Closed	0.00	Closed	0.00	25.00
	Att 11:30-15:35		12:00-16:55		12:00-16:00		12:00-16:50		12:00-16:05						21.92
	Bk 7:30-17:30	6.00	7:30-17:30	6.00	7:30-17:30	6.00	7:30-17:30	6.00	7:30-17:30	6.00	Closed	0.00	Closed	0.00	50.00
	Att 12:30-17:00		12:00-15:30		8:05-15:35		9:18-15:50								22.03
	Bk	0.00	9:30-16:30	6.00		0.00	9:30-16:30	6.00		0.00	Closed	0.00	Closed	0.00	14.00
	Att		9:45-16:00				10:05-16:00								12.17
	Bk	0.00	8:00-16:45	6.00	8:00-17:00	6.00		0.00		0.00	Closed	0.00	Closed	0.00	17.75
	Att		8:15-16:45		8:05-17:10										17.58
	Bk 8:30-17:30	6.00	8:30-17:30	6.00	8:30-17:30	6.00	8:30-17:30	6.00	8:30-17:30	6.00	Closed	0.00	Closed	0.00	45.00
	Att 8:30-17:20		8:30-15:15		9:05-17:30		8:20-17:20		8:20-17:25						42.08
	Bk 8:30-15:00	6.00	8:30-15:00	6.00	8:30-15:00	6.00	10:00-16:30	6.00	8:30-15:00	6.00	Closed	0.00	Closed	0.00	32.50
	Att 8:45-15:00		8:45-15:00		8:25-15:00		9:50-16:10		8:30-15:00						31.92

ABC Rotorua Central

Under 2(funded)

Week beginning 27/11/2017

ATTENDANCE DETAILS

	Monday 27/11		Tuesday 28/11		Wednesday 29/11		Thursday 30/11		Friday 1/12		Saturday 2/12		Sunday 3/12		
	Time	Funded	Time	Funded	Time	Funded	Time	Funded	Time	Funded	Time	Funded	Time	Funded	
9(2)(a)	Bk 9:00-17:00	6.00	9:00-17:00	6.00	9:00-17:00	6.00	9:00-17:00	6.00	9:00-17:00	6.00	Closed	0.00	Closed	0.00	40.00
	Att 9:00-17:30		8:40-17:00		8:45-17:00		8:50-14:55		8:45-17:00						39.42
	Bk 9:00-15:00	6.00	9:00-15:00	6.00	9:00-15:00	6.00	9:00-15:00	6.00	9:00-15:00	6.00	Closed	0.00	Closed	0.00	30.00
	Att		9:10-14:55		8:53-15:00		8:55-15:00		9:30-15:15						23.70
	Bk 10:00-14:00	4.85	10:00-14:00	6.00	10:00-14:00	5.40	10:00-14:00	4.00	10:00-14:00	4.00	Closed	0.00	Closed	0.00	20.00
	Att 9:10-14:00		8:40-15:00		8:37-14:00		10:05-14:00		10:00-14:00						24.47
	Bk 8:30-12:30	4.00	8:30-12:30	4.00		0.00		0.00	8:30-12:30	4.00	Closed	0.00	Closed	0.00	12.00
	Att 8:30-12:30		8:30-12:30						8:30-12:30						12.00
	Bk 7:45-16:45	6.00	7:45-16:45	6.00	7:45-16:45	6.00	7:45-16:45	6.00	7:45-16:45	6.00	Closed	0.00	Closed	0.00	45.00
	Att 7:45-16:45		7:45-16:45		7:45-16:45		7:45-16:45		8:45-16:45						44.00
	Bk	0.00		0.00		0.00	8:15-12:00	3.75	8:05-11:00	2.90	Closed	0.00	Closed	0.00	6.67
	Att						8:15-12:00		8:05-11:00						6.67
	Bk 8:00-14:30	6.00	8:00-12:00	4.00	8:00-14:30	6.00	8:00-12:00	4.00		0.00	Closed	0.00	Closed	0.00	21.00
	Att														0.00
	Bk 8:00-16:30	6.00	8:00-16:30	6.00	8:00-16:30	6.00	8:00-16:30	6.00	8:00-16:30	6.00	Closed	0.00	Closed	0.00	42.50
	Att 8:15-16:45		8:10-16:45		8:10-17:05		8:10-16:35		8:15-16:30						42.67
	Bk 7:30-17:30	6.00	7:30-17:30	6.00		0.00	7:30-17:30	6.00	7:30-17:30	6.00	Closed	0.00	Closed	0.00	40.00
	Att 7:30-16:40		7:40-17:20				9:15-17:10		9:10-16:55						34.50
	Bk 7:30-17:30	6.00	7:30-17:30	6.00	7:30-17:30	6.00	7:30-17:30	6.00	7:30-17:30	6.00	Closed	0.00	Closed	0.00	50.00
	Att 9:00-16:40		8:35-17:20		8:00-17:10		9:05-17:20		7:55-17:15						43.17

ABC Rotorua Central

ATTENDANCE DETAILS

Under 2(funded)

Week beginning 27/11/2017

	Monday 27/11		Tuesday 28/11		Wednesday 29/11		Thursday 30/11		Friday 1/12		Saturday 2/12		Sunday 3/12		
	Time	Funded	Time	Funded	Time	Funded	Time	Funded	Time	Funded	Time	Funded	Time	Funded	
Total Booked Hours	139.50		160.75		146.00		151.25		134.42		0.00		0.00		731.92
Total Attended Hours	109.99		136.99		124.84		124.53		106.02		0.00		0.00		602.37
Total Under 2 Funded Hours	110		120		116		119		106		0		0		571
Total Over 2 Funded Hours	77		89		90		93		93		0		0		442
Total 20 Hours ECE Hours	42		236		251		233		120		0		0		882
Total 20 Hours +10	197		13		3		3		111		0		0		327
Total Children Booked	19		23		20		21		19		0		0		
Total Children Attended	16		21		18		19		17		0		0		

* no funding after maximum absent period, # no funding for casual absence or school child & "Make Up Day" @ attend before join or after leave date T temporary booking only
FA Attendance only due to Frequent Absence

Total Funded hours = 129

capped at 120 (License 20 x 6hrs = 120)

9 hours removed via
automatic APT U2 funding cap.

ABC Rotorua Central
Attendance Register for **Tue 28/11/2017**

A/c Age Name Booked Hours Attended Signature

Under 2 Year Olds

9(2)(a)

08:30-16:00	7.50	08:30-16:00
10:00-16:30	6.50	Absent
09:00-15:00	6.00	11:30-14:40
08:30-15:30	7.00	08:40-15:00
10:00-14:00	4.00	10:00-14:00
09:30-13:30	4.00	09:30-13:30
08:30-15:00	6.50	08:40-15:00
08:00-17:30	9.50	08:10-17:15
12:00-17:00	5.00	12:00-16:55
07:30-17:30	10.00	12:00-15:30
09:30-16:30	7.00	09:45-16:00
08:00-16:45	8.75	08:15-16:45
08:30-17:30	9.00	08:30-15:15
08:30-15:00	6.50	08:45-15:00
09:00-17:00	8.00	08:40-17:00
09:00-15:00	6.00	09:10-14:55
10:00-14:00	4.00	08:40-15:00
08:30-12:30	4.00	08:30-12:30
07:45-16:45	9.00	07:45-16:45
08:00-12:00	4.00	Absent
08:00-16:30	8.50	08:10-16:45
07:30-17:30	10.00	07:40-17:20
07:30-17:30	10.00	08:35-17:20

Greater Booked/Attended(23, 21)

163.25

2-5 Year Olds

9(2)(a)

09:00-15:00	6.00	09:00-15:00
09:00-15:00	6.00	09:10-15:00
07:30-17:30	10.00	07:30-16:45
13:00-17:00	4.00	Absent
08:15-16:15	8.00	08:40-15:00
08:15-16:15	8.00	08:40-15:00
10:00-16:00	6.00	10:45-16:35
08:00-17:00	9.00	08:00-15:15
09:00-15:00	6.00	09:10-15:00
07:30-17:30	10.00	08:00-17:30
07:30-17:30	10.00	08:45-16:45
13:00-17:00	4.00	13:00-17:30
07:30-17:30	10.00	08:30-15:55
09:00-15:30	6.50	09:00-15:30
	0.00	14:00-16:00
09:00-15:00	6.00	09:00-15:00
08:30-15:00	6.50	08:40-15:00

ABC Rotorua Central
Attendance Register for Tue 28/11/2017

A/c	Age	Name	Booked	Hours	Attended	Signature
2-5 Year Olds						
9(2)(a)			07:30-17:30	10.00	07:45-16:35	
			10:00-16:00	6.00	09:45-16:00	
			08:30-15:00	6.50	Absent	
			08:00-17:00	9.00	08:30-17:05	
			07:30-17:30	10.00	11:00-14:00	
			09:00-14:00	5.00	09:20-14:00	
			08:15-16:45	8.50	08:15-16:45	
			08:30-15:00	6.50	08:40-15:00	
			07:30-17:30	10.00	Absent	
			08:30-15:00	6.50	08:40-15:00	
			08:30-15:00	6.50	08:45-15:00	
			10:00-16:00	6.00	10:00-14:10	
			08:30-15:00	6.50	08:30-15:00	
			09:00-15:30	6.50	09:00-15:00	
			08:00-15:00	7.00	08:00-15:00	
			09:00-15:30	6.50	09:00-15:20	
			08:30-16:30	8.00	08:40-16:15	
			09:00-15:00	6.00	09:10-14:55	
			09:00-15:00	6.00	Absent	
			08:30-15:00	6.50	08:30-15:00	
			09:00-15:00	6.00	09:00-15:00	
			07:30-17:30	10.00	08:05-14:45	
			08:00-17:00	9.00	Absent	
			09:00-15:00	6.00	Absent	
			09:00-15:00	6.00	Absent	
			08:30-15:00	6.50	08:30-15:00	
			10:00-15:00	5.00	Absent	
			10:00-14:30	4.50	Absent	
			08:00-16:30	8.50	08:10-16:30	
			09:00-15:00	6.00	09:00-15:00	
			09:00-15:00	6.00	09:20-15:00	
			08:00-16:00	8.00	08:00-15:10	
			11:00-17:00	6.00	Absent	
			13:30-17:30	4.00	13:30-15:20	
				0.00	09:30-14:00	
			07:30-17:30	10.00	07:30-15:30	
			08:30-15:00	6.50	09:00-15:00	
			07:30-17:30	10.00	08:40-17:30	
			10:00-16:00	6.00	Absent	
			10:00-16:00	6.00	09:45-16:00	
			08:00-12:00	4.00	Absent	
			09:00-15:00	6.00	09:10-15:00	
			08:30-16:30	8.00	08:40-16:00	

ABC Rotorua Central
Attendance Register for Tue 28/11/2017

A/c	Age	Name	Booked	Hours	Attended	Signature
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2-5 Year Olds

Greater Booked/Attended(58, 48)	415.00
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Grand Totals

Greater Booked/Attended(81, 69)	578.25
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CERTIFICATE OF LICENCE

Early Childhood Education and Care Centre

Licence Class: All Day

Service Provision: Teacher Led

Licence Status: Full

The named Service Provider is licensed to operate an Early Childhood Education and Care Centre at the premises described subject to continued compliance with the Education (Early Childhood Services) Regulations 2008 and with the following conditions:

Name of Centre: ABC Rotorua Central (40063)

Address of Centre: 20 Herewini Street
Rotorua Central
Rotorua

Name of Service Provider: Best Start Educare Limited

Service Provider Contact Person: Julie Bradley

Conditions under which the Centre must operate are:

	Class	Service Provision	Hours of Operation	Maximum Children Attending
Monday	All Day	Teacher Led	7:30 a.m. to 5:30 p.m.	75, including up to 20 children under 2
Tuesday	All Day	Teacher Led	7:30 a.m. to 5:30 p.m.	75, including up to 20 children under 2
Wednesday	All Day	Teacher Led	7:30 a.m. to 5:30 p.m.	75, including up to 20 children under 2
Thursday	All Day	Teacher Led	7:30 a.m. to 5:30 p.m.	75, including up to 20 children under 2
Friday	All Day	Teacher Led	7:30 a.m. to 5:30 p.m.	75, including up to 20 children under 2
Saturday	Does not Operate	Does not Operate		
Sunday	Does not Operate	Does not Operate		

Special Conditions:

In accordance with regulation 23(3) of the Education (Early Childhood Services) Regulations 2008, the Secretary's approval for a maximum roll over 25 with children of mixed ages is conditional upon the service being organised so that all children will be adequately cared for.

CR Butler

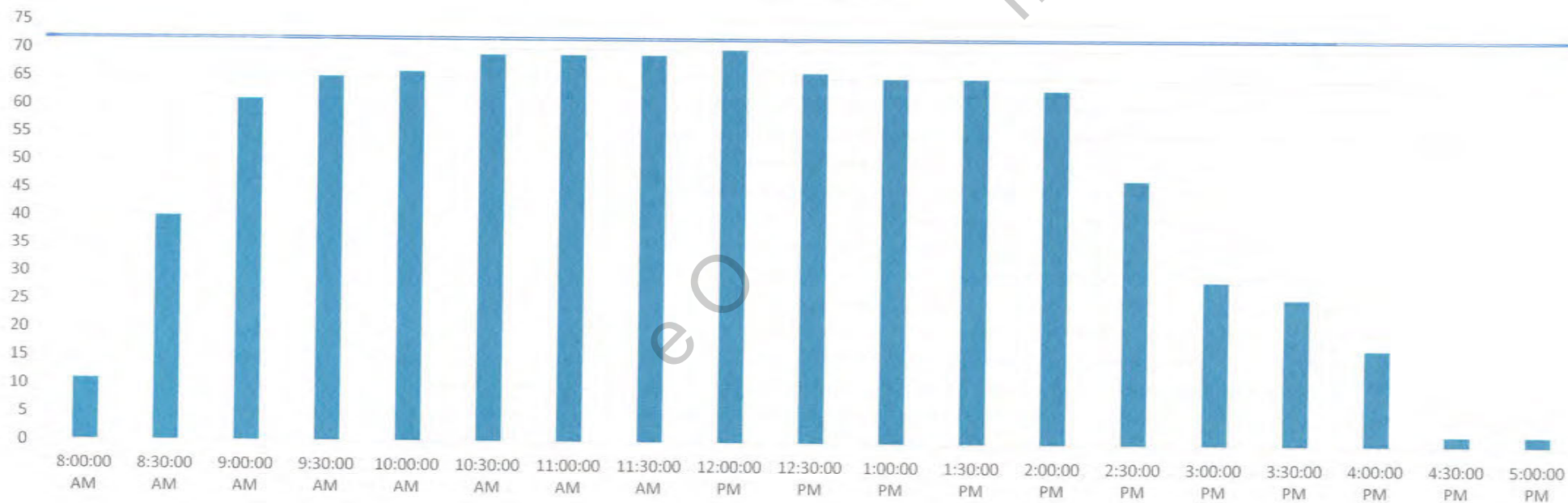
Appendix 7

mation Act 1982

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Rel

Community Kindy Parton Road 15/11/17
Funded Hours



Tuesday 15/11/17
Community Kindy Parton Road

Appendix 7

ID	Name	Age	Date of Birth	Start	End	Hours	8:00:00 AM	8:30:00 AM	9:00:00 AM	9:30:00 AM	10:00:00 AM	10:30:00 AM	11:00:00 AM	11:30:00 AM	12:00:00 PM	12:30:00 PM	1:00:00 PM	1:30:00 PM	2:00:00 PM	2:30:00 PM	3:00:00 PM	3:30:00 PM	4:00:00 PM	4:30:00 PM	5:00:00 PM	Total Funded Hours
9(2)(a)		1	9/03/2016	8:00	12:00	4.00	1	1	1	1	1	1	1	1												4
		1	8/04/2016	8:00	12:00	4.00	1	1	1	1	1	1	1	1												4
		3	16/02/2014	8:00	12:00	4.00	1	1	1	1	1	1	1	1												4
		3	19/08/2014	8:00	12:00	4.00	1	1	1	1	1	1	1	1												4
		3	16/06/2014	8:00	14:00	6.00	1	1	1	1	1	1	1	1	1	1	1	1								6
		1	19/01/2016	8:00	14:00	6.00	1	1	1	1	1	1	1	1	1	1	1	1								6
		3	4/09/2014	8:00	16:00	8.00					1	1	1	1	1	1	1	1	1	1	1	1				6
		0	14/12/2016	8:00	16:00	8.00					1	1	1	1	1	1	1	1	1	1	1	1				6
		1	3/09/2016	8:00	16:30	8.50					1	1	1	1	1	1	1	1	1	1	1	1	1			6
		4	21/03/2013	8:00	16:30	8.50					1	1	1	1	1	1	1	1	1	1	1	1	1			6
		4	23/05/2013	8:00	16:30	8.50					1	1	1	1	1	1	1	1	1	1	1	1	1			6
		4	1/05/2013	8:00	16:30	8.50	1	1	1	1						1	1	1	1	1	1	1	1			6
		2	18/08/2015	8:00	16:30	8.50	1	1	1	1						1	1	1	1	1	1	1	1			6
		4	17/07/2013	8:00	16:30	8.50	1	1	1	1						1	1	1	1	1	1	1	1			6
		3	1/07/2014	8:00	16:30	8.50	1	1	1	1						1	1	1	1	1	1	1	1			6
		2	16/05/2015	8:00	16:30	8.50	1	1	1	1						1	1	1	1	1	1	1	1			6
		3	5/07/2014	8:15	14:45	6.50						1	1	1	1	1	1	1	1	1	1	1	1			6
		2	23/12/2014	8:30	12:30	4.00	1	1	1	1	1	1	1	1	1											4
		2	14/04/2015	8:30	12:30	4.00	1	1	1	1	1	1	1	1	1											4
		3	13/03/2014	8:30	12:30	4.00	1	1	1	1	1	1	1	1	1											4
		1	24/09/2016	8:30	12:30	4.00	1	1	1	1	1	1	1	1	1											4
		2	20/11/2014	8:30	12:30	4.00	1	1	1	1	1	1	1	1	1											4
		1	29/03/2016	8:30	12:30	4.00	1	1	1	1	1	1	1	1	1											4
		1	14/08/2016	8:30	12:30	4.00	1	1	1	1	1	1	1	1	1											4
		2	21/12/2014	8:30	12:30	4.00	1	1	1	1	1	1	1	1	1											4
		1	24/04/2016	8:30	12:30	4.00	1	1	1	1	1	1	1	1	1											4
		1	11/11/2016	8:30	12:30	4.00	1	1	1	1	1	1	1	1	1											4
		3	3/08/2014	8:30	12:30	4.00	1	1	1	1	1	1	1	1	1											4
		2	16/04/2015	8:30	12:30	4.00	1	1	1	1	1	1	1	1	1											4
		4	4/01/2013	8:30	14:30	6.00	1	1	1	1	1	1	1	1	1	1	1	1	1	1						6
		3	31/07/2014	8:30	14:30	6.00	1	1	1	1	1	1	1	1	1	1	1	1	1	1						6
		5	20/10/2012	8:30	14:30	6.00	1	1	1	1	1	1	1	1	1	1	1	1	1	1						6
		4	15/06/2013	8:30	14:30	6.00	1	1	1	1	1	1	1	1	1	1	1	1	1	1						6
		2	22/03/2015	8:30	14:30	6.00	1	1	1	1	1	1	1	1	1	1	1	1	1	1						6
		4	5/09/2013	8:30	14:30	6.00	1	1	1	1	1	1	1	1	1	1	1	1	1	1						6
		4	25/08/2013	8:30	14:30	6.00	1	1	1	1	1	1	1	1	1	1	1	1	1	1						6
		4	20/03/2013	8:30	14:30	6.00	1	1	1	1	1	1	1	1	1	1	1	1	1	1						6
		3	1/01/2014	8:30	14:30	6.00	1	1	1	1	1	1	1	1	1	1	1	1	1	1						6
		4	1/04/2013	8:30	14:30	6.00	1	1	1	1	1	1	1	1	1	1	1	1	1	1						6

9(2)(a)

Rei

Weekly Bookings

Community Kindy Parton Rd

For week beginning 13/11/2017

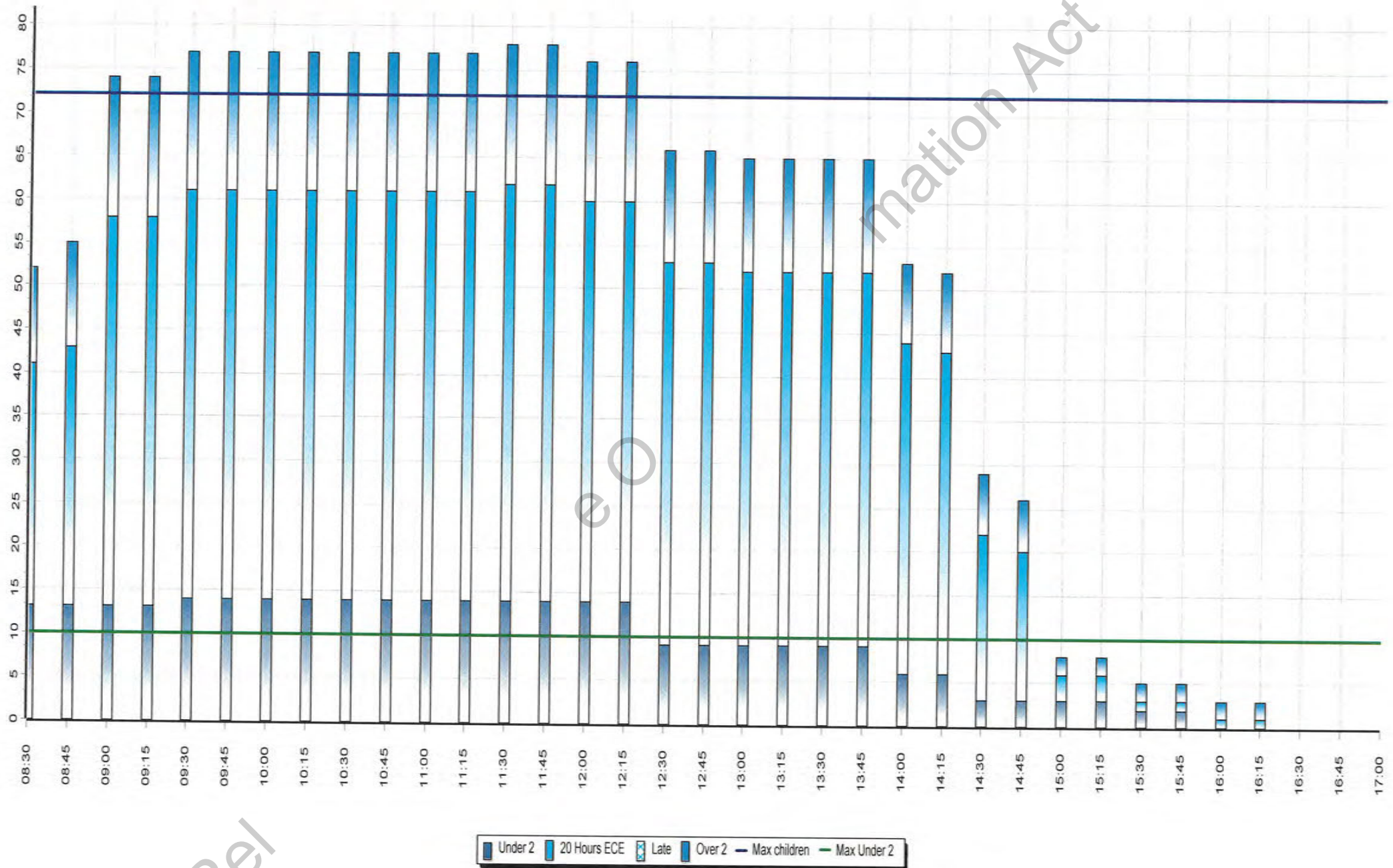
Funded Hours

	Monday 13/11			Tuesday 14/11			Wednesday 15/11			Thursday 16/11			Friday 17/11		
	<2	>2	Total	<2	>2	Total	<2	>2	Total	<2	>2	Total	<2	>2	Total
8:00 - 8:30	4	13	17	2	14	16	5	12	17	4	14	18	4	15	19
8:30 - 9:00	9	45	54	7	48	55	13	42	55	7	45	52	10	50	60
9:00 - 9:30	9	63	72	9	66	75	13	61	74	9	62	71	10	68	78
9:30 - 10:00	10	65	75	10	68	78	14	63	77	10	64	74	11	70	81
10:00 - 10:30	10	65	75	10	68	78	14	63	77	10	64	74	11	70	81
10:30 - 11:00	10	65	75	10	68	78	14	63	77	10	64	74	11	70	81
11:00 - 11:30	10	65	75	10	68	78	14	63	77	10	64	74	11	70	81
11:30 - 12:00	10	65	75	10	69	79	14	64	78	10	65	75	11	71	82
12:00 - 12:30	11	62	73	11	67	78	14	62	76	10	64	74	11	68	79
12:30 - 13:00	8	60	68	10	63	73	9	57	66	9	62	71	6	67	73
13:00 - 13:30	8	59	67	10	62	72	9	56	65	9	61	70	6	66	72
13:30 - 14:00	8	59	67	10	62	72	9	56	65	9	60	69	6	65	71
14:00 - 14:30	4	49	53	8	51	59	6	47	53	6	48	54	2	54	56
14:30 - 15:00	2	26	28	4	26	30	3	26	29	4	25	29	1	25	26
15:00 - 15:30	2	4	6	3	5	8	3	5	8	3	5	8	1	5	6
15:30 - 16:00	1	2	3	2	3	5	2	3	5	2	3	5	0	3	3
16:00 - 16:30	0	2	2	1	3	4	0	3	3	1	3	4	0	3	3
16:30 - 17:00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17:00 - 17:30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17:30 - 18:00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Maximums	11	65	75	11	69	79	14	64	78	10	65	75	11	71	82

Total U2 funded hours = 80

RST claim = 60 (10x6=60)

20 hours funding deducted via U2 cap



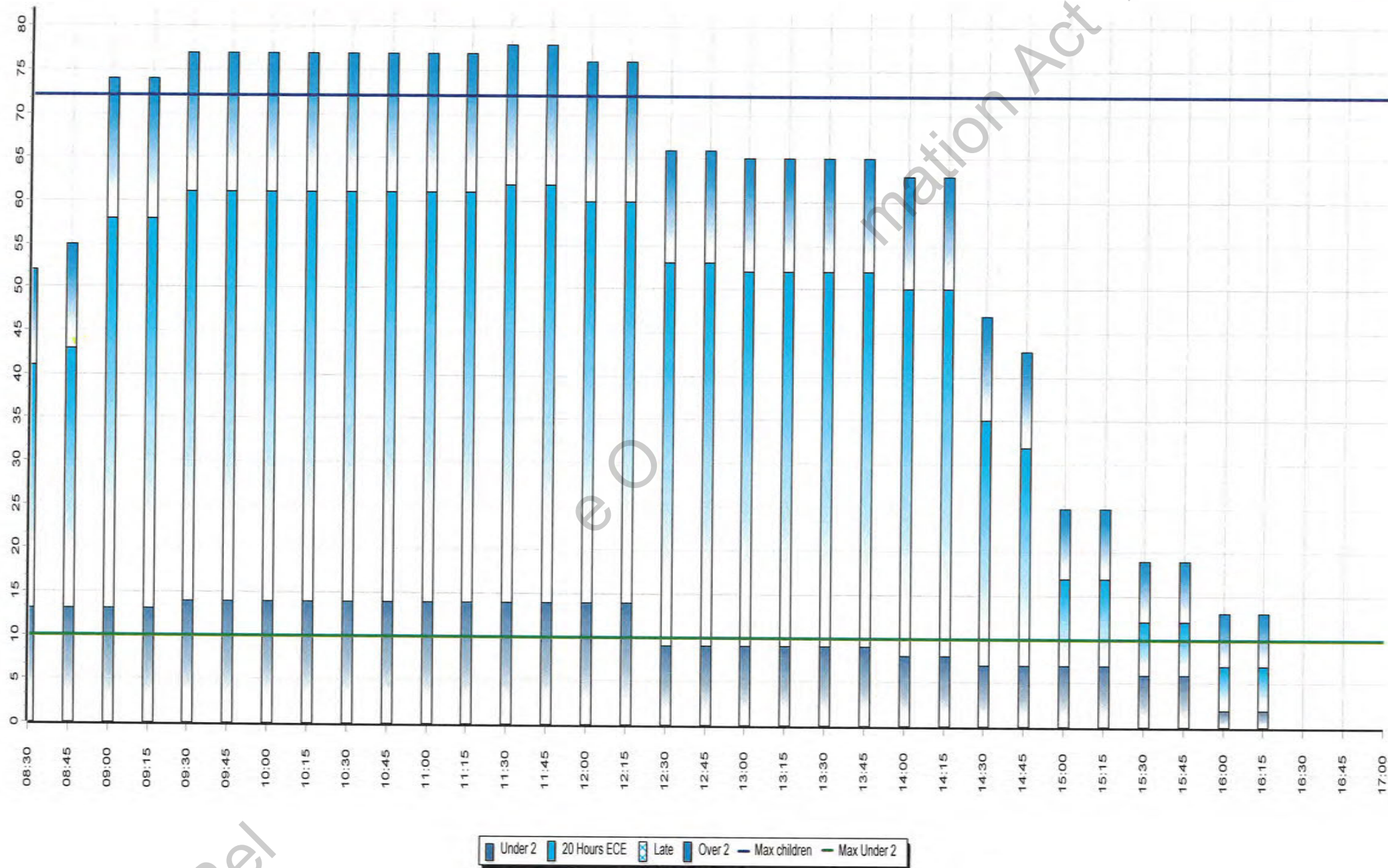
Community Kindy Parton Rd

Booked

Wednesday, 15 November 2017

Appendix 7

Funded Bookings



Weekly Bookings

Community Kindy Parton Rd

For week beginning 13/11/2017

Funded Bookings

	Monday 13/11			Tuesday 14/11			Wednesday 15/11			Thursday 16/11			Friday 17/11		
	<2	>2	Total	<2	>2	Total	<2	>2	Total	<2	>2	Total	<2	>2	Total
8:00 - 8:30	4	13	17	2	14	16	5	12	17	4	14	18	4	15	19
8:30 - 9:00	9	45	54	7	48	55	13	42	55	7	45	52	10	50	60
9:00 - 9:30	9	63	72	9	66	75	13	61	74	9	62	71	10	68	78
9:30 - 10:00	10	65	75	10	68	78	14	63	77	10	64	74	11	70	81
10:00 - 10:30	10	65	75	10	68	78	14	63	77	10	64	74	11	70	81
10:30 - 11:00	10	65	75	10	68	78	14	63	77	10	64	74	11	70	81
11:00 - 11:30	10	65	75	10	68	78	14	63	77	10	64	74	11	70	81
11:30 - 12:00	10	65	75	10	69	79	14	64	78	10	65	75	11	71	82
12:00 - 12:30	11	62	73	11	67	78	14	62	76	10	64	74	11	68	79
12:30 - 13:00	8	60	68	10	63	73	9	57	66	9	62	71	6	67	73
13:00 - 13:30	8	59	67	10	62	72	9	56	65	9	61	70	6	66	72
13:30 - 14:00	8	59	67	10	62	72	9	56	65	9	60	69	6	65	71
14:00 - 14:30	7	57	64	9	58	67	8	55	63	8	57	65	5	63	68
14:30 - 15:00	6	40	46	7	41	48	7	40	47	7	40	47	4	42	46
15:00 - 15:30	5	18	23	6	18	24	7	18	25	6	17	23	4	19	23
15:30 - 16:00	4	14	18	5	14	19	6	13	19	5	12	17	3	14	17
16:00 - 16:30	1	9	10	3	11	14	2	11	13	3	11	14	2	10	12
16:30 - 17:00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17:00 - 17:30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17:30 - 18:00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Maximums	11	65	75	11	69	79	14	64	78	10	65	75	11	71	82

Community Kindy Parton Rd

ATTENDANCE DETAILS

Under 2(funded)

Week beginning 13/11/2017

		Monday 13/11		Tuesday 14/11		Wednesday 15/11		Thursday 16/11		Friday 17/11		Saturday 18/11		Sunday 19/11	
		Time	Funded	Time	Funded	Time	Funded	Time	Funded	Time	Funded	Time	Funded	Time	Funded
9(2)(a)	Bk 8:00-16:30		6.00	8:00-16:30	6.00	8:00-16:30	✓ 6.00	8:00-16:30	6.00	8:00-16:30	6.00	Closed	0.00	Closed	0.00
	Att 8:00-16:30			8:00-16:30		8:00-16:30		8:00-16:30		8:00-16:30					42.50
															42.50
	Bk 8:00-16:00		6.00		0.00	8:00-16:00	✓ 6.00		0.00		0.00	Closed	0.00	Closed	0.00
	Att					8:00-16:00									16.00
															8.00
	Bk 12:00-16:00		4.00	12:00-16:00	4.00	12:00-16:00	✓ 4.00		0.00		0.00	Closed	0.00	Closed	0.00
	Att 12:00-16:00			12:00-16:00		12:00-16:00									12.00
															12.00
	Bk		0.00	8:30-12:30	4.00		0.00	8:30-12:30	4.00		0.00	Closed	0.00	Closed	0.00
	Att							8:30-12:30							8.00
															4.00
	Bk		0.00		0.00	12:00-16:00	✓ 4.00	12:00-16:00	4.00		0.00	Closed	0.00	Closed	0.00
	Att					12:00-16:00		12:00-16:00							8.00
															8.00
	Bk		0.00	8:30-16:30	6.00	8:30-16:30	✓ 6.00	8:00-16:30	6.00		0.00	Closed	0.00	Closed	0.00
	Att			8:30-16:30		8:30-16:30		8:00-16:30							24.50
															24.50
	Bk 8:30-12:30		4.00	12:30-16:30	4.00		0.00	12:30-16:30	4.00	8:30-12:30	4.00	Closed	0.00	Closed	0.00
	Att 8:30-12:30			12:30-16:30				13:30-16:30		8:30-12:30					16.00
															15.00
	Bk		0.00		0.00	8:00-12:00	✓ 4.00		0.00	8:00-16:00	6.00	Closed	0.00	Closed	0.00
	Att														0.00
															12.00
	Bk		0.00		0.00	8:00-12:00	✓ 4.00	8:00-12:00	4.00		0.00	Closed	0.00	Closed	0.00
	Att					8:00-11:50		8:00-12:00							8.00
															7.83
	Bk 8:30-12:30		4.00		0.00	8:30-12:30	✓ 4.00		0.00	8:30-12:30	4.00	Closed	0.00	Closed	0.00
	Att 8:30-12:30					8:30-12:30				8:30-12:30					12.00
															12.00
	Bk		0.00	8:30-12:30	4.00	8:30-12:30	✓ 4.00		0.00		0.00	Closed	0.00	Closed	0.00
	Att														8.00
															0.00
	Bk 8:30-12:30		4.00		0.00	8:30-12:30	✓ 6.00		0.00		0.00	Closed	0.00	Closed	0.00
	Att 8:30-12:30					8:30-14:30									8.00
															10.00
	Bk		0.00		0.00	8:30-12:30	✓ 4.00		0.00	8:30-12:30	4.00	Closed	0.00	Closed	0.00
	Att														8.00
															0.00
	Bk 8:00-15:00		6.00		0.00		0.00		0.00	8:00-16:30	6.00	Closed	0.00	Closed	0.00
	Att 8:00-15:10									8:00-16:30					15.50
															15.67

Community Kindy Parton Rd

Under 2(funded)

Week beginning 13/11/2017

ATTENDANCE DETAILS

	Monday 13/11 Time	Funded	Tuesday 14/11 Time	Funded	Wednesday 15/11 Time	Funded	Thursday 16/11 Time	Funded	Friday 17/11 Time	Funded	Saturday 18/11 Time	Funded	Sunday 19/11 Time	Funded
Bk 8:30-14:30		6.00				0.00		0.00	8:30-14:30	6.00		0.00		12.00
Att 8:30-14:30											Closed		Closed	6.00
Bk		0.00				0.00	8:30-12:30	4.00	8:30-12:30	4.00		0.00		8.00
Att							8:30-12:30		8:30-12:30		Closed		Closed	8.00
Bk 9:30-15:30		6.00	9:30-15:30	6.00	9:30-15:30	6.00	9:30-15:30	6.00	9:30-15:30	6.00		0.00		30.00
Att 9:30-15:30			9:30-15:30		9:30-15:30		9:30-15:30		9:30-15:30		Closed		Closed	30.00
Bk		0.00			8:30-12:30	4.00		0.00	8:30-12:30	4.00		0.00		8.00
Att					9:00-12:30				9:00-12:30		Closed		Closed	7.00
Bk 8:30-16:00		6.00	8:30-16:00	6.00	8:30-16:00	6.00	8:30-16:00	6.00		0.00		0.00		30.00
Att 8:40-15:30			8:30-16:00		8:45-15:30		8:50-13:00				Closed		Closed	25.25
Bk		0.00	9:00-14:30	5.50		0.00	9:00-14:30	5.50		0.00		0.00		11.00
Att			9:00-14:30								Closed		Closed	5.50
Bk		0.00	8:30-14:30	6.00	8:30-14:30	6.00		0.00		0.00		0.00		12.00
Att			8:40-14:30								Closed		Closed	5.83
Bk 8:00-14:00		6.00	8:00-14:00	6.00	8:00-14:00	6.00	8:00-14:00	6.00	8:00-14:00	6.00		0.00		30.00
Att 8:25-14:00			8:50-14:00		8:45-14:10		8:50-14:10		8:15-14:20		Closed		Closed	27.58
Bk		0.00	9:00-15:00	6.00		0.00	9:00-15:00	6.00		0.00		0.00		12.00
Att			9:00-15:00				9:00-15:00				Closed		Closed	12.00

Community Kindy Parton Rd

ATTENDANCE DETAILS

Under 2(funded)

Week beginning 13/11/2017

	Monday 13/11		Tuesday 14/11		Wednesday 15/11		Thursday 16/11		Friday 17/11		Saturday 18/11		Sunday 19/11		
	Time	Funded	Time	Funded	Time	Funded	Time	Funded	Time	Funded	Time	Funded	Time	Funded	
Total Booked Hours	65.00		69.50		86.00		68.00		63.00		0.00		0.00		351.50
Total Attended Hours	56.08		60.50		68.00		57.50		44.58		0.00		0.00		286.66
Total Under 2 Funded Hours	58		60		60		60		56		0		0		294
Total Over 2 Funded Hours	107		115		96		98		110		0		0		526
Total 20 Hours ECE Hours	47		164		277		287		291		0		0		1,066
Total 20 Hours +10	228		124		0		0		19		0		0		371
Total Children Booked	11		12		16		12		11		0		0		
Total Children Attended	10		10		12		11		8		0		0		

* no funding after maximum absent period, # no funding for casual absence or school child & "Make Up Day" @ attend before join or after leave date T temporary booking only

FA Attendance only due to Frequent Absence

Total Funded Hours = 80

Capped at 60 (License 10 x 6hrs = 60)

20 hours removed via
automatic APT 42 funding cap.

Community Kindy Parton Rd
Attendance Register for Wed 15/11/2017

A/c	Age	Name	Booked	Hours	Attended	Signature
Under 2 Year Olds						
9(2)(a)			08:00-16:30	8.50	08:00-16:30	
			08:00-16:00	8.00	08:00-16:00	
			12:00-16:00	4.00	12:00-16:00	
			12:00-16:00	4.00	12:00-16:00	
			08:30-16:30	8.00	08:30-16:30	
			08:00-12:00	4.00	Absent	
			08:00-12:00	4.00	08:00-11:50	
			08:30-12:30	4.00	08:30-12:30	
			08:30-12:30	4.00	Absent	
			08:30-12:30	4.00	08:30-14:30	
			08:30-12:30	4.00	Absent	
			09:30-15:30	6.00	09:30-15:30	
			08:30-12:30	4.00	09:00-12:30	
			08:30-16:00	7.50	08:45-15:30	
			08:30-14:30	6.00	Absent	
			08:00-14:00	6.00	08:45-14:10	

2-5 Year Olds

9(2)(a)			09:00-15:00	6.00	09:00-15:00	
			08:00-16:00	8.00	08:00-16:00	
			08:00-16:30	8.50	08:00-15:30	
			09:00-15:00	6.00	08:50-15:00	
			08:30-12:30	4.00	Absent	
			08:30-14:30	6.00	Absent	
			09:00-15:00	6.00	09:00-15:00	
			08:30-12:30	4.00	08:30-12:30	
			08:30-12:30	4.00	08:30-12:30	
			09:00-15:00	6.00	09:00-15:00	
			08:30-16:30	8.00	08:30-16:30	
			08:30-14:30	6.00	08:30-14:30	
			08:30-14:30	6.00	08:45-14:35	
			09:00-15:00	6.00	09:00-15:00	
			09:00-15:00	6.00	09:00-15:00	
			08:30-14:30	6.00	10:00-14:30	
			08:45-14:45	6.00	08:45-14:00	
			08:30-14:30	6.00	08:30-14:30	
			08:00-16:30	8.50	08:30-14:30	
			08:30-15:00	6.50	08:30-14:30	
			08:00-12:00	4.00	08:00-11:50	
			08:30-14:30	6.00	08:30-14:30	
			08:30-12:30	4.00	Absent	
			09:00-15:00	6.00	09:00-15:00	

Community Kindy Parton Rd
Attendance Register for Wed 15/11/2017

A/c	Age	Name	Booked	Hours	Attended	Signature
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2-5 Year Olds

9(2)(a)

09:00-15:00	6.00	09:00-15:00
12:30-16:30	4.00	12:20-16:15
08:00-16:30	8.50	08:00-16:30
09:00-15:00	6.00	09:00-15:00
08:00-16:30	8.50	08:00-16:15
08:30-14:30	6.00	08:30-14:30
09:00-15:00	6.00	09:10-14:20
08:30-15:30	7.00	08:30-15:30
08:30-12:30	4.00	08:30-14:30
09:00-15:00	6.00	08:30-14:45
09:30-15:30	6.00	09:30-15:30
11:30-16:30	5.00	11:45-16:30
09:00-15:00	6.00	09:00-14:00
08:00-16:30	8.50	08:00-16:15
08:45-14:45	6.00	08:45-14:45
08:00-16:30	8.50	08:10-16:30
12:30-16:30	4.00	12:30-16:30
09:00-16:00	7.00	09:00-16:00
08:30-15:30	7.00	08:30-15:30
09:00-15:00	6.00	Absent
08:30-14:30	6.00	Absent
09:30-15:30	6.00	09:30-15:30
08:30-14:30	6.00	08:30-14:30
08:30-15:00	6.50	Absent
08:45-14:45	6.00	08:35-14:45
09:00-15:00	6.00	08:00-15:45
08:30-12:30	4.00	08:30-12:30
08:30-14:30	6.00	08:30-14:30
08:30-14:30	6.00	08:30-14:30
08:00-16:30	8.50	09:30-16:00
08:00-12:00	4.00	08:00-12:00
08:30-14:30	6.00	08:30-14:00
09:00-15:30	6.50	09:00-15:30
08:30-12:30	4.00	08:30-12:30
09:00-13:00	4.00	09:00-13:00
08:30-14:30	6.00	08:30-14:30
08:00-14:00	6.00	08:45-14:10
09:00-15:00	6.00	09:00-15:00
08:15-14:45	6.50	08:15-14:45
08:30-14:30	6.00	Absent
08:30-14:30	6.00	08:30-14:30
09:00-15:00	6.00	09:00-15:00

Community Kindy Parton Rd
Attendance Register for Wed 15/11/2017

A/c	Age	Name	Booked	Hours	Attended	Signature
2-5 Year Olds						
		Greater Booked/Attended(66, 59)		402.00		
Grand Totals						
		Greater Booked/Attended(82, 71)		490.00		
<div> <div>Rel</div> <div>eO</div> <div>mation Act 1982</div> </div>						
Page 3 of 3			7/07/2018 12:05:12 p.m.			



6 August 2018

ECA505

Marie Morris
National Administration Manager
BestStart Education and Care
609 Cameron Road
PO Box 13-465
Tauranga 3141

Early Childhood Resourcing Audit Appeal

Attn: Marie

Thank you for your letter (9 July 2018) asking the Ministry to reconsider several of the resourcing audit adjustments made during the recent audit of BestStart Education and Care

I have completed a review of the audit and the information that you have provided. Based on these records I have overturned the audit adjustments for the following children:

9(2)(a)



The remaining audit adjustments are unchanged.

An updated summary of the audit, reflecting these changes, is included in Appendix one.

Clarification regarding adjustments for 25543 Topkids Mangere East 1

The data in your student management system was changed post the RS7 submissions. The audit assessed these changes and reimbursed your service \$780.45 where *20 Hours ECE* was not originally claimed for 9(2)(a), 9(2)(a) and 9(2)(a).

Funding claimed over license maximum

The *Early Childhood Education Funding Handbook* was updated on 24 June 2016 to clarify the enrolment rules for conditional and casual enrolment situations (3-A-1, 3-A-2, 4-2, Chapter 6, 7-2, 7-8, 9-2).

A service cannot obtain funding for more children than it is lawfully allowed to have attending. During days when a service had more than its licence limit enrolled to attend for parts of a day, those hours were removed from the calculations at the rate for children aged two years and over.

I have reviewed the decisions made by the auditors to adjust funding for the nine services and consider the adjustments reasonable and appropriate on the basis that Best Start has enrolled children over their license maximums and not identified the conditionally enrolled children as required by the *Early Childhood Education Funding Handbook*.

The Ministry could have treated all enrolled children as conditional enrolments, given that the Best Start operating model means that different children can be absent, and it is not known which child on any given day is the conditional child, and which place they are occupying. If all children were to be treated as conditional enrolments, then no funding for absences could be claimed, and funding would have to be claimed based on attendance rather than enrolled hours. This approach would have seen a much more significant funding adjustment.

Relevant Funding handbook references

The Funding Handbook sets out the means by which grants are calculated and the conditions subject to which grants are paid in accordance with section 309 of the Education Act 1989. The audit result was based on the funding rules as set out in the handbook.

Chapter 11-1 of the Funding Handbook says services risk losing funding if their records cannot be audited because they are unclear or ambiguous, or are not available for audit. The records seen during this audit were not clear regarding conditional enrolment situations.

The **Glossary** of the Funding Handbook defines conditional enrolments as enrolments that are above the service's licensed maximum number of child places. A conditionally enrolled child attends in the place of an absent permanently enrolled child, provided the licence maximum is not exceeded at any one time. A conditionally enrolled child is recorded as 'conditional' on their enrolment agreement form.

Chapter 6-1 of the Funding Handbook relating to enrolment records says that enrolment records for conditional children **must** include:

- An indication that the child will be attending on a conditional basis, signed and dated by at least one of the child's parents.
- Which part of the enrolment is conditional. It can be the entire enrolment, or specific days and/or hours
- Attestation that the child is not enrolled at another service for the time the child will be attending the service conditionally.

Chapter 6-1 of the Funding Handbook also states that if a conditionally enrolled child's enrolment form does not indicate which part of the enrolment is conditional, no funding can be claimed for attendance.

Chapter 6-3 of the Funding Handbook relating to attendance records says that all services must include when a child's attendance is conditional.

Chapter 6-4 of the Funding Handbook says that funding **must not** be claimed for both an absent permanently enrolled child under an absence rule and for the conditional child who fills the absent child's place.

Chapter 2-7(d) of the Funding Handbook outlines that "The Ministry may, subject to any conditions and for any period, determine that no funding is payable either in full or in part for any service(s) where...the service provider has not met any of the conditions set out in the Early Childhood Education Funding Handbook or in any other documentation which was the basis for receiving funding. This includes the failure by the service(s) to maintain accurate records to the standard required by the Ministry."

Chapter 9-10 of the Funding Handbook notes that for the RS7 Declaration: all services confirm when submitting their RS7 that the claim is made in accordance with the funding conditions and agrees to repay any over-claimed amounts.

Conditional Enrolments

Regulation 26 of the 2008 Regulations requires a licence for a centre to state the maximum number of children who may attend at any one time, and for the service provider to ensure that at all times the numbers and ages of children comply with the maximum numbers stated in the centre's licence.

The enrolment forms presented for audit, did not indicate that any child was a conditional enrolment, whether permanent or on a temporary basis, or for any specific day and/or hours. With no enrolment record showing the days or times a child was conditionally enrolled, it is unclear which children are conditional enrolments. Additionally, the attendance records did not indicate when a child's attendance was conditional or casual.

The service has an operating model where all children are permanently enrolled, and more than the licence maximum are enrolled, with an expectation there will always be some who are absent. There are times when Best Start enrolls more children than the licence maximum. This is acceptable providing attendance does not exceed the licence maximum. Children enrolled above the licence maximum must be identified as being conditionally enrolled as their attendance is 'conditional' on another child being absent.

There is a risk that more children than are licensed to attend will actually attend. For example, the information provided in your letter relating to ABC Rotorua, (with a licence limit of 20 children under two years of age), showed that 23 children under the age of 2 were enrolled to attend on 28 November 2017. Two children were absent. Two children started at 12:00. One child left the centre at 12:30. Between 12:00 and 12:30 there were 21 children under two years of age attending the centre. This record shows a breach of your license conditions.

This breach shows that no child has been identified as conditional and being unable to attend due to the licence being full. It appears that Best Start has no process for ensuring conditional enrolments do not attend when there is no place for them to attend.

The service has not identified conditional enrolments as required. The service has enrolled children over their licence maximum, relying on enough children to be absent to allow those enrolled to legally attend. Funding is also claimed for all of the children, in breach of the Chapter 6-4 relating to absent and conditional children.

20 Hours ECE funding

The introduction of *20 Hours ECE* did not remove the requirement for services to take account of the number of child places when enrolling children and claiming funding. Funding can only be claimed for a child filling a child place within a service's licensed maximum number of child places. The change with the introduction of *20 Hours ECE* was that the claiming limit, of 6 hours per day per child place, was lifted.

When a licensed child place is shared by a number of children, 6 hours of *20 hours ECE* funding may be claimed **in addition to** either subsidy funding of up to 6 hours per day, or 20 Hours ECE funding of up to 6 hours, for another child (or children). A service offering *20 Hours ECE* with a license maximum of 50 children and open for 10 hours a day could potentially claim funding for 500 hours per day if the licensed places were filled each day by at least one *20 Hours ECE* eligible child with 2 or more children, each attracting their entitlements to funded hours.

The rules for *20 Hours ECE* funding operate **along with** the rules for licensed child places. A service must ensure that the number of children attending a centre at any one time does not exceed the licence maximum.

Section 6-4 of the Funding Handbook states that, "Funding must not be claimed for both an absent child under an absence rule and for the child who fills the absent child's place." This requires careful management for services like Best Start, which enrol above licensed maximum numbers.

Best Start's current enrolment and claiming practices do not appear to guard against this risk as conditional enrolments were not clearly identified, and it was evident that funding was claimed for both the absent child and the conditional child who filled the absent child's place.

Best Start Procedures

Thank you for confirming that you have reviewed and updated your procedures and training material as a result of the audit. We again appreciated the way that you welcomed the auditors into your national administration centre and the positive way in which you engaged in the audit process.



Nathan Fogarty
Manager
Monitoring
Resourcing
Te Wāhanga Whakarato Rawa

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Appendix One: Funding Adjustment Summary (changes highlighted)

Service No.	Service Name	Total recovery/ payment	Funding claimed/ not claimed for frequent absences	Funding claimed for absence before first attendance	Make- up days	Funding claimed for 20 Hours - different to attested/ not attested	Funding claimed over licence maximum	Funding claimed over 3 weeks continuous absence	Absences claimed on non- enrolled days	RS7 Adjustment
50527	Topkids Stratford	\$482.40					Y			
46393	Community Kindy Greenwood Street	\$2,060.94	Y			Y				
46113	Community Kindy The Bay	\$430.38	Y				Y			
45870	Community Kindy Heuheu St	\$1,073.60	Y				Y			
45678	Montessori Bethlehem	\$483.30			Y		Y			
40271	Community Kindy Parton Rd	\$6,143.90			Y		Y			
40233	ABC New Plymouth	\$0.00								
40063	ABC Rotorua Central	\$561.62		Y	Y		Y			
40047	Montessori Otumoetai	\$415.40					Y			
30166	First Steps Mount Maunganui	\$0.00								
25443	Topkids Mangere East 1	\$2,493.82	Y	Y						Y
25193	Edukids Papatoetoe 1	\$72.72							Y	
20584	First Steps Newmarket	\$0.00								
20236	ABC Glenfield	\$72.72			Y					
10277	Coastal Kids	\$615.42			Y		Y		Y	
20123	First Steps Ponsonby	\$0.00								
25382	Edukids Papatoetoe 2	\$187.60					Y			

10148	ABC Kamo Preschool	\$3,075.04	Y		Y					
46087	First Steps Vardon	\$681.06	Y							
50508	Topkids Lemon Street	\$72.72			Y					
80021	Montessori The Gardens	\$2,584.33	Y		Y					
65156	ABC Queenstown	\$0.00								
65042	First Steps Opihi	\$619.18	Y						Y	
45295	Edukids Montel	\$1,894.22	Y							
50063	Early Years Hutt Road	\$64.44			Y					
46037	Topkids Bader Street	\$0.00								



7 September 2018

Cushla Woodward
Kids at Home Administration Manager
Kids at Home
Tauranga Administration Centre
607 Cameron Road
Tauranga 3112

Early Childhood Funding Claim Audit of Kids at Home (ECA505)

Attn: Cushla

A Ministry of Education audit of your *Early Childhood Funding Return* (RS7), for the period 1 October 2017 to 31 January 2018 was recently completed on the following services in ECA505:

- 30039 Kids at Home Hamilton 2
- 30183 Kids at Home Hamilton 3
- 30217 Kids at Home Hamilton 4
- 46396 Kids at Home Hamilton 9
- 45071 Kids at Home The Bay 2
- 45210 Kids at Home The Bay 3
- 45537 Kids at Home The Bay 4
- 45685 Kids at Home The Bay 5
- 55442 Kids at Home Wellington 1
- 60086 Kids at Home Wellington 2

The audit identified a total over claim of **\$109,285.75**. See appendix one for a licence level breakdown of the funding adjustment.

Relevant funding handbook references

The audit decision was based on the following funding rules and requirements outlined in the *Early Childhood Education Funding Handbook*:

- **3-B-4** "Services not able to supply records to the Ministry's Resourcing Auditors in support of funding at the quality rate will be returned to the standard funding rate."
- **11-1** "If your home-based ECE service is funded at the quality funding rate you must...keep a record of coordinators names, qualifications, hours during which they were on-duty or on-call, breaks when the coordinator was not on-duty...keep records to show that coverage was maintained at all the required times...keep a record of educators names and training."
- **3-B-4** "Coordinators must not provide cover for more than one service at a time."
- **3-B-4/11-1** Quality funding coordinator timesheet requirements.
- **3-B-4** Quality funding educator qualification requirements.

- **2-7(d)** “The Ministry may, subject to any conditions and for any period, determine that no funding is payable either in full or in part for any service(s) where...the service provider has not met any of the conditions set out in the Early Childhood Education Funding Handbook or in any other documentation which was the basis for receiving funding. This includes the failure by the service(s) to maintain accurate records to the standard required by the Ministry.”
- **11-1** “Services risk losing funding if their records cannot be audited because they are unclear or ambiguous, or are not available for audit.”
- **9-10 RS7 Declaration:** all services confirm when submitting their RS7 that the claim is made in accordance with the funding conditions and agrees to repay any over claimed amounts.

Change of funding rate

Quality Funding for home-based services is a tax-payer funded entitlement. There are specific requirements that must be met to access this higher rate of funding.

The records audited did not support Kids at Home’s claims for quality funding. Funding for the audited period for all quality funded homebased licences has been changed to the standard level of funding for the following reasons:

1. Ambiguity of records
2. On-duty licence coordinator cover
3. Coordinators providing cover for more than one licence at a time
4. Educator qualification requirements
5. Licences receiving quality funding in error

Ambiguity of records

Section 313 of the Education Act 1989 sets out the administrative requirements for every licensed early childhood service. The rules relating to the record keeping requirements are also set out in the Funding Handbook.

The audit team identified examples of contradictory documentation, including duplicate records containing different information.

You will appreciate that as a business that accesses tax-payer funding, accurate and correctly presented registers and records are required at all times. Your urgent attention must be given to instituting appropriate record keeping systems. Your records are the basis for how funding is calculated and claimed. The Ministry requires unaltered, original documentation in support of funding claims.

On-duty licence coordinator cover

Chapter 3-B-4 of the *Early Childhood Education Funding Handbook* explains that to be eligible for quality funding, the coordinators must be:

- locally based and on-duty between 8:30 and 4:30 (when the service operates for more than six hours a day); and
- on-call outside of these hours when education and care is provided.

When a coordinator of a service is funded at the quality rate and is unable to be on-duty, another coordinator must be on-duty during the absence.

Chapter 11 of the *Early Childhood Education Funding Handbook* requires home-based services funded at the quality rate to have kept a record showing coordinators:

- names

- qualifications
- **hours** during which they were **on-duty** or **on-call**
- breaks when the coordinator was not on-duty

The coordinator timesheets presented for audit did not meet these requirements. There were times when the **on-duty** coordinator cover was not maintained. It was not always clear from the records if there was on-duty coordinator cover during the hours of 8:30 to 4:30 Monday to Friday.

As acknowledged in your email (10 August 2018), the quality of the coordinator timesheets presented at audit were “not at an acceptable standard” to meet Ministry quality funding requirements.

Following the on-site audit visit, Kids at Home were given an opportunity to provide additional information relating to coordinator coverage. We received a summary spreadsheet outlining how coordinator cover was being maintained. An assessment of this information has further confirmed that on-duty coordinator coverage was not always being maintained in any of the quality funded licences.

Coordinators providing cover for more than one licence at a time

Chapter 3-B-4 of the Funding Handbook states that coordinators of quality funded licences must not provide cover for more than one service at a time.

The coordinator records did not show the required coverage levels being maintained. The records showed that the licences did not always have dedicated coordinator coverage. Coordinators were at times covering multiple licences.

Educator qualification requirements

Chapter 3-B-4 of the Funding Handbook outlines the quality funding requirements for educators.

To be eligible for quality funding rates, home-based ECE services must meet the requirements of one of the following options:

Option 1	Option 2
<p>All educators in the service have completed one of the following:</p> <ul style="list-style-type: none"> • at least 5 credits at a minimum of a Level 4 ECE qualification listed on the New Zealand Register of Quality Assured Qualifications • a completed Level 3 or higher ECE qualification listed on the New Zealand Register of Quality Assured Qualifications <p>In addition to the educator requirements for Option 1, educators can be New Zealand Qualified primary school teachers.</p>	<p>All educators in the service have completed one of the following:</p> <ul style="list-style-type: none"> • at least 15 credits at a minimum of a Level 4 ECE qualification listed on the New Zealand Register of Quality Assured Qualifications • a completed Level 3 or higher ECE qualification listed on the New Zealand Register of Quality Assured Qualifications <p>In addition to the educator requirements for Option 2, educators can be New Zealand Qualified primary school teachers.</p>

The Ministry only accepts qualifications (listed in the table above) for home-based ECE quality funding if they are listed on the New Zealand Register of Quality Assured Qualifications.

All quality funded licences examined at audit, had examples of educators with qualifications that are not listed on the New Zealand Register of Quality Assured Qualifications.

A full or part ECE qualification gained prior to 1 July 2011 only continues to be recognised for quality funding purposes until the end of the educator's contractual agreement with the home-based service. No Kids at Home Educators were identified as being part of a previous, pre-1 July 2011 contractual arrangement. As all Kids at Home licences were purchased after 1 July 2011 and new contractual arrangements were put in place, many of your educators no longer meet quality funding requirements.

You noted in your email dated 10 August 2018 that when you purchased the various Homebased Services, the qualifications for the quality licences were approved by the Ministry. The Funding Handbook places the onus on licenced services to self-assess and notify the Ministry if they are not eligible for this entitlement (3-B-4). Any Ministry process that did not identify ineligible qualifications, was not an endorsement of these qualifications for quality funding.

Licences receiving quality funding in error

Kids at Home provided confirmation to the auditors that 30039 Kids at Home Hamilton 2 and 45685 Kids at Home the Bay 5 were not entitled to quality funding and were receiving this in error. The audit has corrected this for the audit period.

The ECE Operational Funding team has been notified of this error.

Additional funding adjustments

Funding claimed for frequent absences

Chapter 6-7 of the *Early Childhood Education Funding Handbook* explains the frequent absence rule. It ensures that enrolment agreements match attendance patterns as closely as possible. When any child regularly fails to attend for their enrolled hours or days, then the child's attendance must be monitored.

The frequent absence rule helps services identify absence patterns that suggest a change of enrolment may be needed. If there is a pattern of absences, then at the end of the second month, the parent must reconfirm, in writing, that the enrolment agreement remains valid, or change the agreement to match the attendance pattern. This confirmation allows funding, for the pattern of absences, to be claimed in the third month.

In the fourth month, funding for the pattern of absences must not be claimed, and the enrolment agreement must be changed to match the child's attendance.

An analysis of the attendance patterns over the audit period identified examples of children that regularly failed to attend for their enrolled days. The audit has discounted the continuing pattern of absences in the third and subsequent months.

Funding claimed for make-up days

Chapter 6-9 of the *Early Childhood Education Funding Handbook* explains the make-up day rule. When a child is absent on an enrolled day, the booking may be transferred to another day. This is known as a make-up day. Funding cannot be claimed for both the absence and the make-up day when the child is only fulfilling their enrolment expectation. Funding was disallowed where both an absence and a make-up day were claimed.

Funding claimed for absences on non-enrolled days

Chapter 3-A-2 of the *Early Childhood Education Funding Handbook* states that services may claim funding based on the hours a child is enrolled to attend the service. Funding was disallowed where funding had been claimed for days children were not enrolled to attend, and did not attend.

Funding claimed for 20 Hours ECE funding

Chapter 4-2 of the *Early Childhood Education Funding Handbook* describes the 20 Hours ECE conditions that must be met by a service/parent. The conditions are:

- Services must not claim 20 Hours ECE funding for a child until the parent/guardian has completed a signed and dated attestation;
- Changes to attested hours must be signed and dated by the parent/guardian showing the effective date of each change.

Funding discounted at the 20 Hours ECE funding rate was allowed at the *Plus 10 ECE* funding rate where the attested hours were different to the hours claimed.

Funding discounted at the 20 Hours ECE funding rate was allowed at the *Two Years and Over* funding rate where there were no attested hours for the period claimed.

Funding claimed for absences on public holidays

Chapter 3-A-2 of the *Early Childhood Education Funding Handbook* explains that services can claim funding for children who attend services that are open on a public holiday. Funding must not be claimed for children who are absent where the children are not enrolled to attend on the specific holiday.

Enrolment processes for public holidays must match the care requirements of parents. Parents must only enrol children on public holidays if they require care on this day. Funding was disallowed for public holiday claims where children were not specifically enrolled or the service was not operating.

Funding claimed when educator unavailable

Chapter 3-B-4 of the *Early Childhood Education Funding Handbook* explains that funding cannot be claimed on days when the educator is unavailable for care. Funding is allowed where the records show the child has received alternative care. Funding was disallowed where the educator was unavailable and no alternative care was recorded.

Record Keeping and Administrative Requirements

Early Childhood Education (ECE) Funding Handbook

Access to Ministry of Education funding for early childhood services is conditional on meeting funding criteria as outlined in the *Early Childhood Education Funding Handbook*. Updates to the handbook can be found on www.education.govt.nz/early-childhood.

Requirements for enrolment and attendance records

Chapter 6-1 of the *Early Childhood Education Funding Handbook* describes the enrolment records that must be kept by a service. These include:

- the date the child commenced attendance at the service and their finish date;
- the days and times each child is expected to attend, and details of any later changes to the agreement signed and dated by at least one parent/guardian.

Some sections of the Enrolment Agreement Form have compulsory wording, which cannot be changed except to add relevant details for your service. Please review and make the necessary changes to your Enrolment Agreement Form. All Enrolments Agreements Forms must comply with the Early Childhood Education Funding Handbook exemplar.

Chapter 6-3 of the *Early Childhood Education Funding Handbook* describes the attendance records that must be kept by a service. These include:

- separate sections for children aged under 2, and those aged 2 and over;
- each child's first name and family name;
- the days and times of actual attendance;
- a record of any absence with an "a" when a child is absent at a time they are enrolled;
- notes and explanations when a child is absent from the service.

When no care is provided, the records must be clear whether the child is absent from the service, or whether the educator was unavailable to provide care.

Reporting and Recovery

As your claim for the period was over stated, your funding will now be adjusted. The adjustment will be made in your next funding payment.

The Ministry of Education is unable to write off funding that you are required to repay. The Public Finance Act 1989 places a responsibility on the Ministry to recover all debts as part of a focus on the prudent management of taxpayer funding.

If you disagree with the findings of the audit, you have the right to appeal. An appeal must be made in writing to The Manager, Resourcing Monitoring, Ministry of Education, DX Box SR51201, Wellington. The appeal must be received by the Ministry no later than 20 working days from the date of this audit report.



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Appendix One: Summary of breaches identified

Service No.	Service Name	Total recovery/ payment	Rate Change	Public Holidays Claimed	Make-up days	Funding claimed for 20 Hours - different to attested/ not attested	Frequent absences breach	Educator unavailable	Absences claimed on non-enrolled days
30039	Kids at Home Hamilton 2	\$8,421.52	Y	Y					Y
30183	Kids at Home Hamilton 3	\$9,842.09	Y						
30217	Kids at Home Hamilton 4	\$12,130.39	Y						
46396	Kids at Home Hamilton 9	\$11,107.68	Y						
45071	Kids at Home The Bay 2	\$10,269.25	Y	Y			Y		
45210	Kids at Home The Bay 3	\$12,753.37	Y						
45537	Kids at Home The Bay 4	\$11,216.68	Y						
45685	Kids at Home The Bay 5	\$17,501.73	Y						
55442	Kids at Home Wellington 1	\$10,447.32	Y	Y	Y		Y		Y
60086	Kids at Home Wellington 2	\$5,595.72		Y		Y		Y	



Appendix Two: List of audit adjustments and reasons

Service No	Service Name	Child Name	Breach Identified
30039	Kids at Home Hamilton 2	9(2)(a)	Public holiday - absences
30039	Kids at Home Hamilton 2		Public holiday - absences
30039	Kids at Home Hamilton 2		Non enrolled days
45071	Kids at Home The Bay 2		Public holiday - absences
45071	Kids at Home The Bay 2		Public holiday - absences
45071	Kids at Home The Bay 2		Public holiday - absences
45071	Kids at Home The Bay 2		Public holiday - absences
45071	Kids at Home The Bay 2		Public holiday - absences
45071	Kids at Home The Bay 2		Public holiday - absences
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45071	Kids at Home The Bay 2		Public holiday - absences
45071	Kids at Home The Bay 2		Public holiday - absences
45071	Kids at Home The Bay 2		Frequent Absence
55442	Kids at Home Wellington 1		Public holiday - absences
55442	Kids at Home Wellington 1		Public holiday - absences
55442	Kids at Home Wellington 1		Public holiday - absences
55442	Kids at Home Wellington 1		Public holiday - absences

[illegible]