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15 April 2016

Warwick Macale
Chairperson
Thames / Hauraki Health and Disability Resource Centre Trust
PO Box 535
Thames 3540

Dear Warwick

Audit of COGS Funding – Request for Information

Client no: 219223

This letter is to confirm that Thames / Hauraki Health and Disability Resource Centre Trust has been selected for an audit in respect of the grants below. The purpose of the audit is to confirm that the grants listed below have been used for the approved purposes and that the Grant Client Agreement terms and conditions have been met.

Selected Grant

Grant Number	Grant amount	Date approved	Approved purpose	Committee
345609	\$4,000.00	22 July 2014	Wages, Training and Volunteer Expenses	Hauraki COGS
334514	\$3,000.00	17 October 2013	Training and Volunteer Expenses	Hauraki COGS

You will recall that, as part of the *Client Agreement of Grant Terms & Conditions*, the Department may seek access to the records and accounts relating to the grant.

To assist us in determining that the grant selected for audit has been properly expensed for the approved purpose, we require you to provide us with some relevant supporting information. The information we have requested is a means of verifying grant expenditure and grant activities. We have listed this information separately in Attachment 1: List of Requested Information.

Please note that due to the circumstances we plan to carry out an on-site audit visit. Please could you ensure all relevant files (and information requested in Attachment 1: List of Requested Information) will be available for review at the site visit.

We hope to carry out this site visit in late April to early May 2016. Please could you let me know which days in the weeks beginning the 26th April and 2nd of May would be convenient.

Grant tracking and General Ledgers

Please see Attachment 3 for the first tranche of information which is required prior to the site visit.

Finally we would ask that you return a signed Declaration Form, confirming the true and accurate nature of any of the information you return to us for this audit. This must be signed by your organisation's Chairperson (or equivalent), and one other Office Holder. Please refer to Attachment 2.

If you have any difficulties about the requested information or if you need clarification, please contact me as per the details below.

Kind Regards,



Simon Richell
Grant Auditor
Business Risk and Assurance
Service Delivery and Operations
Internal Affairs Te Tari Taiwhenua
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Information required prior to site visit

Attachment 3

Grant Tracking and General Ledgers

If the Trust undertakes grant tracking (recording the individual expenditure related to each grant) please send us the document demonstrating the receipt and expenditure of the COGS grants at a transactional level.

Alternatively, if the Trust does not formally track grant expenditure then could you please provide the transactional Ledgers for the different expenditure categories (wages, training and volunteer expenses) covering the grant periods.

Finally, please could you complete the following detailing the purposes of these other funders grants.

Source: 2014 Annual Accounts	Amount	Purpose (e.g. Advertising)
Funder		
Grassroots Trust	\$2,886	
Lion Foundation	\$10,000	
DV Bryant Trust	0	
Imagine Better	0	
NZ Community Trust	\$8,000	
Pub Charity	\$4,441	
Trust Waikato	\$1,000	
Pak n Save	\$10,000	
Thames Food Warehouse	\$10,000	
Hauraki Plains Co-op Parish	0	
COGS	\$3,000	
Lottery	\$20,000	
SkyCity Hamilton	\$5,000	
Total	\$ 74,327	

Source: 2015 Annual Accounts	Amount	Purpose
Funder		
Grassroots Trust	\$4,637	
Lion Foundation	\$0	
DV Bryant Trust	\$3,000	
Imagine Better	\$5,000	
NZ Community Trust	\$3,000	
Pub Charity	\$2,829	
Trust Waikato	\$7,000	
Pak n Save	\$0	
Thames Food Warehouse	\$0	
Hauraki Plains Co-op Parish	\$0	
COGS	\$4,000	
Lottery	\$30,000	
SkyCity Hamilton	\$0	
Total	\$59,466	

List of Requested Information

Please provide the following documentation for the grant selected for audit.

COGS Application 334514 - Approved 17 October 2013

Expenditure

- | | |
|---|---|
| 1 | The General Ledger highlighting all payments made from the COGS grants |
| 2 | Invoices and receipts / transactional documentation relating to payments made from the grant (sorted by funded category e.g. Training and Supervision). |
| 3 | Bank statements (annotated with payee names) covering all of the payments made from the grant. |
| 4 | Treasurer's financial report to governing committee accounting for expenditure of the selected grant. |

General

- | | |
|---|--|
| 5 | Please include any documentation you have, showing how expenditure of all funding made to your organisation is tracked. Information on other funders and precisely what they made their funding available for would also be very useful. |
| 6 | Please advise:
- Names of your group's cheque signatories?
How many signatories must sign each cheque/approve payments?
Name of your Treasurer |

Verification of Grant Activity

- | | |
|----|--|
| 7 | Activity reporting to governing committee related to funded activity (e.g. meeting minutes; co-ordinator / worker reports)

Please provide meeting minutes from the entire period during which the grants were spent |
| 8 | Local media/publicity/notices related to funded activity |
| 9 | Local media/publicity/notices showing Grant Funding acknowledgements |
| 10 | Any material/information you believe demonstrates the successful outcome or effectiveness of the funded activity |
| 11 | Current partnerships operating in regard to your overall activities/services (e.g. Other Government Departments, Local Council, Special Interest Groups, Expert Groups).
Where applicable please provide any audits, monitoring reports or evaluations carried out by said partners. |

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List of Requested Information

Please provide the following documentation for the grant selected for audit.	
COGS Application 345609 - Approved 22 July 2014	
Expenditure	
1	The General Ledger and / or wage book highlighting all payments made from the COGS grant
2	Invoices and receipts / transactional documentation relating to payments made from the grant (sorted by funded category e.g. Training and Supervision).
3	PAYE information covering the salaries paid for by the grant and staff timesheets.
4	Bank statements (annotated with payee names) covering payments made from the grant.
5	Treasurer's financial report to governing committee accounting for expenditure of the selected grant.
General	
6	Please include any documentation you have, showing how expenditure of all funding made to your organisation is tracked. Information on other funders and precisely what they made their funding available for would also be very useful.
7	Please advise: - Names of your group's cheque signatories? How many signatories must sign each cheque/approve payments? Name of your Treasurer
Verification of Grant Activity	
8	Activity reporting to governing committee related to funded activity (e.g. meeting minutes; co-ordinator / worker reports) Please provide meeting minutes from the entire time during which the grants were spent
9	Local media/publicity/notices related to funded activity
10	Local media/publicity/notices showing Grant Funding acknowledgements
11	Any material/information you believe demonstrates the successful outcome or effectiveness of the funded activity
12	Current partnerships operating in regard to your overall activities/services (e.g. Other Government Departments, Local Council, Special Interest Groups, Expert Groups). Where applicable please provide any audits, monitoring reports or evaluations carried out by said partners.

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