Charter School Agency
Te Tari Kura Hourua

Self-Audit Report requirements

September 2026

Your Self-Audit Report is a key accountability document and is a summary of charter school performance for the first six months of the year as well as a statement of financial position.

The report provides the Agency and the Authorisation Board with information on progress towards attendance, achievement, and financial standardised performance targets. It will also show whether minimum performance thresholds have been met and compliance with regulatory requirements.

Sponsors need to attest that information provided in the Self-Audit Report is true and accurate representation of the performance and financial position of the charter school.

Sponsors must complete the provided Self-Audit Report form and submit it to the Agency by 30 September.

How to use this document

This document has been developed to outline the mandatory reporting requirements for sponsors in the preparation of the Self-Audit Report.

It does not replace any information specified in the Performance Plan and should be used in conjunction.

Sponsors may choose to provide additional information as they see fit, as long as the minimum requirements are met.

Performance plan

The following information regarding the Self-Audit Report is specified in the Performance Plan:

Part B: 4. Scope of Performance Plan Reports

Guidance Note on Financial Performance Reporting:

Annual Financial Statement must:

- be prepared in line with generally accepted accounting practice (as defined in section 8 of the Financial Reporting Act 2013)
- relate to the prior financial year for the Charter School
- be audited by a qualified auditor (within the meaning of section 35 of the Financial Reporting Act 2013)
- report against Key Financial Performance Measures (see above)

Mid-Year Financial Statement must:

- relate to the first six months of the current financial year (generally this is January to June)
- cover updated information on Key Financial Performance Measures (see above)
- be certified by the Sponsor (not required to be externally audited)

Key Financial Performance Measures cover the following:

- Operating surplus: measures the difference between revenue and expenditure, expressed as a surplus/deficit to total revenue percentage
- Working capital ratio: defined as *current assets less current liabilities*. Does not include any investments with a term of over 12 months or any trust fund investments
- Debt/equity ratio: defined as *debt / (debt plus net tangible assets)*
- Operating cash: measures all cash generated/reserves held by the School
- Enrolment variance: tracks the School's variance in enrolments over time

Report requirements

B. Self-Audit Report	Sponsor must complete a Self-Audit Report that includes: • **Student Outcomes:** standard reporting on student achievement and attendance • **Financial Performance** (see further detail in **Guidance Note on Financial Performance Reporting** above): (i) Annual Financial Statement and Mid-Year Financial Statement (ii) detailed forecasts/budgets for the next 18 months, including detailed assumptions on expected use of funds, as well as any expected income, debt or liabilities that will arise (iii) attestation and disclosures for financial probity requirements (as set out in the Agreement or otherwise specified by the Sponsor) (iv) confirmation that all contractual obligations have been discharged before profit or dividends have been used by the Sponsor • confirmation that Sponsor has an appropriate policy for sensitive expenditure (e.g., expenditure that is beneficial to individuals or groups of individuals and/or considered unusual for the Charter School's purpose and/or functions) • **Standard Minimum Compliance:** (i) standard reporting on SMC requirements (ii) confirmation of compliance with contractual and legislative obligations relating to student wellbeing and child protection

It is not necessary to include the previous year's Annual Financial Statements unless you feel it is important to better understand the Mid-Year Financial Statements. Providing a website link to the Public Annual Report will be sufficient.

Reporting Requirements

Student attendance

Need to address

- Progress towards achieving standardised target of 80% Regular Attendance
- Meeting the Performance Plan specific minimum attendance performance thresholds

Each charter school is expected to show progression over time and work towards the target of 80% regular attendance across the year.

Schools should clearly show improvement for all attendance categories:

- Regular attendance
- Irregular absence
- Moderate absence
- Chronic absence

Note: You must use the verified attendance data from the Ministry of Education Every Day Matters reports.

Student achievement

Student achievement must be reported and analysed at the same level of detail as State Schools, including reporting by gender, year level and ethnicity.

Years 1-2 Need to address

- Provide an overview of student progress in literacy and numeracy

Provide a general overview of student learning and how you know they are progressing.

Years 3-10 Need to address

- Progress towards achieving standardised target of 80% of all students at or above expected curriculum level for Reading and Writing and Mathematics
- Meeting the Performance Plan specific minimum achievement performance thresholds using the stated assessment tools

Each charter school with Year 3-10 students is expected to show progression over time and work towards the standardised target.

Years 11 -13 Need to address

- Progress towards achieving standardised target of 95% of school leavers attaining NCEA Level 2 (or equivalent)
- Meeting the Performance Plan specific minimum achievement performance threshold for school leavers attaining NCEA Level 2 (or equivalent)

Each charter school with Year 11-13 students is expected to show progression over time and work towards the standardised target.

NCEA achievement (or equivalent) reporting must be included as part of the Self-Audit Report.

If the sponsor is offering International Baccalaureate or Cambridge exams, the sponsor must provide data through the International Assessments Collection Process to the Ministry of Education.

Points to cover in attendance and achievement analysis

Covering the following points will ensure sufficient detail is included to meet the reporting requirements of your Performance Plan.

Summarise data and identify trends – Present the data clearly, highlight any points of interest and identify key trends.

Equity - Identify and comment on variations by year level, gender and ethnicity.

Progress and performance against targets - Assess the data outcomes against the expected standardised targets (including progress towards them) and the minimum performance thresholds.

Key drivers and responses – Outline the main factors impacting performance and the effectiveness of strategies that have been implemented. Commenting on the specific school context and other factors may be useful.

Next steps for improvement - Identify priority actions to strengthen future outcomes particularly for students at risk of underperformance.

Financial performance

Need to address

Reporting against the standardised financial performance targets:

- Operating surplus 2-5%
- Working capital ratio 2:1
- Debt/equity ratio 0.5:1
- Operating cash: +ve = actual
- Enrolment variance: contextual measure stating growing or stable or decreasing

Useful approach for reporting on each financial performance target

- Comparison of actual result to target
- Discussion and reasons for difference
- Other relevant financial information useful for interpretation
- Future financial goals / significant costs / liabilities

For reporting Enrolment variance, a more in-depth discussion may be necessary, including a comment on the school context and student characteristics.

Mid-Year Financial Statements

The Self-Audit Report should include mid-year financial statements that relate to the first six months of the current year that have been prepared in line with generally accepted accounting practices. These financial statements do not need to be audited but must be certified by the sponsor.

An 18-month forecast/budget of future income and expenditure should be included in the mid-year financial statements.

Regulatory compliance

Need to address

To report standard minimum compliance has been met for the following areas:

- Employment of certificated teachers and LATs
- Reporting requirements
- Student enrolment requirements
- Insurance
- School day/hours and term date requirements
- Transport provision requirements (if applicable)
- Property

Employment of certificated teachers and LATs

Performance plan requirements	Useful points to cover
Minimum of 75% of certificated teachers employed.	State the number and percentage of those teachers who held a current practising certificate during the reporting year.
	Where the minimum threshold was not met at any point, identify: ○ the period(s) affected ○ the reasons for this ○ the steps taken to mitigate the impact and to return to compliance.
	Identify all teaching positions that were not held by certificated teachers during the reporting year.
	For each such position, confirm that it was held by a person who held a current and appropriate Limited Authority to Teach.

All teaching positions not held by certificated teachers are held by people who hold a LAT.	Explain any workforce or recruitment challenges that affected the employment of certificated teachers and how these were managed.

Reporting requirements

Performance plan requirements	Useful points to cover
Compliance with reporting requirements as set out in the Performance Plan.	Specify the timing of reporting against Performance Plan requirements and confirm that reporting was completed within required timeframes.
	Where any reporting requirement was only partially met or not met, explain: ○ the nature and extent of the non-compliance ○ the reasons for this ○ the actions taken, or planned, to remedy the issue.

Student enrolment requirements

Performance plan requirements	Useful points to cover
Compliance with requirements to accept all domestic enrolments, unless they meet any exceptions outlined in the Education and Training Act 2020	Describe how the school has complied with the requirement to accept all domestic student enrolments.
	If any enrolment applications were declined, specify the number of applications declined, the grounds for each decision, and how these align with the exceptions permitted under the Education and Training Act 2020
	Provide supporting data (for example, total applications received, accepted, declined).
Enrolment for existing students is protected at a converting school	Confirm how enrolment for existing students was protected during the reporting year.
	Describe any circumstances in which an existing student did not continue enrolment and the reasons for this.
If applicable, enrolment complies with any distinguishing characteristic for the school approved by the Authorisation Board	Where the school has an approved distinguishing characteristic, describe how enrolment practices aligned with that characteristic.
	Provide information on how applicants met the characteristic and any processes used to assess eligibility.
	State the school’s approved physical roll capacity as set out in the Charter School Agreement.

School roll does not exceed the physical capacity of the school as agreed in the Charter School Agreement	Report the highest roll number during the year and confirm how capacity limits were monitored and managed.
Where enrolment applications exceed the number of places available, the school has complied with the enrolment priorities set out in the Education and Training Act 2020	If applications exceeded available places, describe the enrolment process used.
	Provide details of how enrolment priorities under the Education and Training Act 2020 were applied, including the number of applicants in each priority group and the outcomes.
The enrolment of international students has been notified to the Ministry.	State the number of international students enrolled during the year.
	Confirm that enrolments were notified to the Ministry and specify the date(s) of notification.

Insurance

Performance plan requirements	Useful points to cover
The Sponsor holds appropriate insurance cover at the minimum level agreed in their contract terms for the duration of the term of the Agreement	Describe the insurance cover held by the Sponsor during the reporting year.
	Confirm that the level and type of cover met the minimum requirements set out in the Charter School Agreement.
	Specify the period of cover and note any changes to insurance arrangements during the year

School day, hours and term date requirements

Performance plan requirements	Useful points to cover
Compliance with school day, hours and term dates, as set out in Charter School Agreements	Describe the school day, weekly hours of instruction, and term dates in operation during the reporting year.
	Confirm alignment with the requirements set out in the Charter School Agreement.
	Where any variations occurred, explain the reason, duration, and approval arrangements.

Transport provision requirements (if applicable)

Performance plan requirements	Useful points to cover
Compliance with any and all relevant laws (including all regulations and bylaws) in relation to Transport services.	Describe the transport services provided or arranged by the school. Explain how the school ensured compliance with all relevant legislation, regulations, and bylaws relating to transport services.
Schools utilising Ministry-contracted transport services: ○ a school bus controller is in place Compliance with any arrangements between the Ministry and the school ○ follows the relevant Ministry School Transport roles and responsibilities guidelines	Confirm that a school bus controller was appointed and outline their role and responsibilities. Describe how the school met its obligations under arrangements with the Ministry. Explain how the school followed the relevant Ministry School Transport roles and responsibilities guidelines.
Schools receiving Charter School Transport Funding: ○ follows the relevant Ministry School Transport roles and responsibilities guidelines compliance with additional requirements as set out in their service specific Funding Agreement with the Ministry.	Describe how transport funding was used during the reporting year. Confirm compliance with Ministry School Transport roles and responsibilities guidelines. Explain how the school met any additional requirements set out in its service-specific Funding Agreement.

Property

Performance plan requirements	Useful points to cover
Compliance with all applicable laws (including all regulations and bylaws) in relation to the ownership, use or occupation of, activities undertaken at, and/or otherwise affecting, the property (including all land and buildings/facilities) that a Charter School operates from. This includes, without limitation, the laws and regulations set out in Section 6.1: Legislation relating to property.	Describe the premises used by the school during the reporting year. Explain how the school ensured compliance with all applicable property-related legislation, regulations, and bylaws, including those specified in Section 6.1 of the Agreement. Identify any property-related issues that arose and how they were addressed.
If applicable, a copy of accounts related to property fees, and the auditor’s report, has been provided to the Agency.	Confirm whether property fees were charged during the reporting year. Provide a copy of accounts relating to property fees and the associated auditor’s report or describe when and how these were provided to the Agency.