Chapter 11
Record Keeping

Overview

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

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

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11-1 Record keeping requirements

Introduction

This section explains what records ECE services must keep to support their funding claims.

Keeping records

Records can be kept in a form to suit your service as long as the requirements set out in this Handbook are met.

Paper-based enrolment, attendance and staffing schedules must be maintained in pen. If these documents are electronically generated alterations and verification must be in pen. Do not use ‘white out’ on these records. If you need to make changes do so by crossing out the error and making the corrections in pen.

Maintaining records

Records can be stored in a form to suit your service but must be available on request to Ministry of Education staff, reviewers from the Education Review Office (ERO), and other authorised personnel.

Whether records are stored in paper-based or electronic format they must meet the following conditions:

i. Integrity – the record is complete, unaltered, and protected against any unauthorised changes.

ii. Usability – the record can be located, retrieved, preserved, and interpreted.

All records required to support funding claims must be retained for a minimum of 7 years.

Services risk losing funding if their records cannot be audited because they are unclear or ambiguous, or are not available for audit.

Records for all services

All services must keep the records listed in the table on the next page of this chapter.

This information allows the Ministry to ensure that the correct number of funded child hours have been claimed by the service.

See Chapter 6 of this Handbook and the relevant section for your service type (in Chapter 3) for further information on record keeping requirements.
11-1 Record keeping requirements, Continued

Teacher-led services require other records listed in the table on the next page.

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

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Purpose</th>
<th>Relevant section</th>
<th>Template example</th>
</tr>
</thead>
<tbody>
<tr>
<td>Enrolment records</td>
<td>Enrolment agreements are used by the Ministry to verify the days/sessions that each child is enrolled for and expected to attend.</td>
<td>6-1</td>
<td>Yes</td>
</tr>
<tr>
<td>Attendance records</td>
<td>Attendance records are used by the Ministry of Education to verify that the children have attended the service as claimed and to identify when a child is absent, and to verify that the absence rules have been applied correctly. Hospital-based services have slightly different requirements; this is covered in Section 3-B-3.</td>
<td>6-3</td>
<td>Yes</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Description</th>
<th>Relevant section</th>
<th>Template example</th>
</tr>
</thead>
<tbody>
<tr>
<td>Staffing record</td>
<td>The staffing record is used by the Ministry to verify that the correct number of Certificated Teacher Hours has been claimed.</td>
<td>3-B-2</td>
<td>Yes</td>
</tr>
</tbody>
</table>
| Copies of practising certificates | Copies of practising certificates are used by the Ministry to: 
- verify the certification status of teachers employed by the service | 3-B-2 | Yes |
| Copies of ECE qualifications | Services will need to provide certified copies of their staff’s qualifications to verify they are ECE qualified. | 3-B-2 | No |
| Copies of primary qualifications | Services will need to provide certified copies of their staff’s qualifications to verify they are New Zealand qualified primary teachers. | 3-B-2 | No |
| Attestation of certificated teachers’ salaries | Higher funding rates are only available to education and care services that attest to paying certificated teachers at least at the level identified on the [Education.govt.nz](https://education.govt.nz) website. | 3-B-2 9-6 | No |
| Enrolment records for children claiming 20 Hours ECE | Services will need to indicate whether a child is receiving 20 Hours ECE, any agreements by parents/caregivers to pay optional charges, and that the attestation section of the enrolment form has been completed by the parents/caregivers. | 4-4 | Yes |
| Payment records for 20 Hours ECE | Services must keep records of fees, donations and optional charges received from parents. | 4-4 | No |
## 11-1 Record keeping requirements, Continued

<table>
<thead>
<tr>
<th>Requirements for Home-Based Services</th>
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<tbody>
<tr>
<td><strong>If your home-based ECE service...</strong></td>
</tr>
<tr>
<td>is funded at the standard funding rate</td>
</tr>
</tbody>
</table>
| is funded at the quality funding rate | have records as for services funded at standard funding rate plus 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 (e.g. coverage by a relief coordinator) keep a record of educators’ names and training. |
11-2 Funding claim audits and record keeping audits

Purpose of the funding claim audit
The purpose of a funding claim audit is to:

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

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

- RS7 Return
- Attendance Registers
- Enrolment Records
- Staffing Record and copies of practising certificates and Early Childhood qualifications (Teacher-Led services only)
- copies of New Zealand primary teacher qualifications
- completed EC12 and EC13 Forms
- audited general purpose financial statements or special purpose financial report.

Services will be audited on
Services of all types will be audited to verify the accuracy of their funded child hour entitlement claims.

Teacher-led services will also be audited on:

- Certificated and Other Teacher Hour claims (education and care services and all day kindergartens only)
- qualifications of certificated teachers (education and care services and all day kindergartens only)
- record keeping requirements for 20 Hours ECE.

Education and care services that attest to paying their certificated teachers at the entry levels of the Early Childhood Education Collective Agreement of Aotearoa New Zealand ¹ must hold verification of this attestation. See Section 9-6 for further information.

¹ The Early Childhood Education Collective Agreement of Aotearoa New Zealand is negotiated by members of NZEI Te Riu Roa and a group of ECE employers.
11-2 Funding claim audits and record keeping audits,
Continued

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

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

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

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

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

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

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

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