Western Institute of Technology at Taranaki Board Meeting

Agenda

Where	Microsoft Teams
When	Wednesday 21 October 2026, 03:00 pm–04:30 pm
Attendees	**Western Institute of Technology at Taranaki Board** Patrick Landrigan (Chairperson), Jonathan Young, Arun Chaudhari **New Zealand Institute of Skills and Technology** Linda Dravitski (Director – Corporate Services, items 3, 7 and 8), and Nicola Conley (WITT Operations Lead, items 7-9)
Minutes taken by	Rebecca Donne
Apologies	None

Agenda

#	Time	Item	Presenter	Page
1	03.00pm	Welcome and Introductions	Chairperson	
2	03.05pm	**Administration** Receive: - Letter from Minister for Tertiary Education 2 October 2026 - Letter from Tertiary Education Commission 5 October 2026 Disclose: - Board member interests Approve: - Minutes of extraordinary meeting held 2 October 2026 Note: - Updated 2026 workplan	All	 4 5 6 8 11 17
3	03.10pm	**Policies** Approve and adopt: - Accounting policy - Payroll systems policy - Privacy policy	Linda Dravitski	19 22 34 38

#	Time	Item	Presenter	Page
		- Privacy procedure - Protected disclosures (whistleblowing) policy - Protected disclosures (whistleblowing) procedure - Sensitive expenditure policy - Vulnerable children policy - Vulnerable children action plan Provide feedback on: - Academic statute - Credit card policy and procedure - Health and safety policy		**48** **58** **64** **70** **84** **92** **96** **114** **120**
4	03.20pm	**Any other business**	All	
5	03.25pm	**Resolution to exclude the public** Resolve: - to exclude the public from the remainder of the meeting	Chairperson	126
6	03.30pm	**Administration** Approve: - Public excluded minutes of extraordinary meeting held 2 October 2026 Discuss: - Actions from meeting held 2 October 2026	Chairperson	
7	03.35pm	**Appointments** Appoint: - Privacy Officer - Chief Information Security Officer	Nicola Conley and Linda Dravitski	
8	03.40pm	**Budget** Approve: - 2027 Liability and Cyber insurance Discuss: - 2027 budget	Linda Dravitski	
9	03.50pm	**Regular reporting** Receive: - September 2026 report from WITT Operations Lead	Nicola Conley	

#	Time	Item	Presenter	Page
10	04.00pm	**Council fees** Approve: - Council fees	Chairperson	
11	04.05pm	**Appointments** Appoint: - Chief Executive	Chairperson	
12	04.15pm	**Any other closed business**	All	

Next meeting: Wednesday 19 November 3pm

WITT Board report

21 October 2026

Report to	**Western Institute of Technology at Taranaki Board**
Title	Correspondence
Provided by	Rebecca Donne, Board Secretary
For	Noting
Classification	Unclassified
Endorsement (if any)	N/A

Recommended resolutions

It is recommended that the Western Institute of Technology at Taranaki Board (WITT Board):

1.	Receive a letter from the Minister for Tertiary Education dated 2 October 2026.
2.	Receive a letter from the Deputy Chief Executive, Delivery at Tertiary Education Commission dated 5 October 2026.

Purpose of this report

1. This report provides the correspondence received by the WITT Board since its last meeting.

Background

2. The WITT Board has received two letters since its last meeting:
    - The Minister for Tertiary Education wrote to the WITT Board on 2 October 2026 to advise of its 2026 annual report exemption.
    - The Deputy Chief Executive, Delivery at Tertiary Education Commission wrote to the WITT Board on 5 October 2026 to confirm membership in the Federation of Polytechnics.

Appendices

Appendix 1: Letter from the Minister for Tertiary Education dated 2 October 2026

Appendix 2: Letter from the Deputy Chief Executive, Delivery at Tertiary Education Commission dated 5 October 2026.

Hon Penny Simmonds

Minister for Tertiary Education
Minister of Science, Innovation and Technology
Associate Minister for Social Development and Employment

2 October 2026

Patrick Landrigan PS1327
Western Institute of Technology at Taranaki
By email: [redacted]

Dear Patrick

2026 annual report exemption

Western Institute of Technology at Taranaki (WITT) was established on 1 October 2026 by Order in Council pursuant to section 315 of the Education and Training Act 2020 (the Act). In accordance with the Act, WITT is an institution (within the meaning of section 10 of the Act) and must provide an annual report to the responsible Minister as soon as practicable after the end of each academic year (section 306 of the Act). The responsible Minister must then present that report to Parliament (section 306(7) of the Act).

Section 45I of the Public Finance Act 1989 enables the Minister of Finance to exempt any entity that is established during the last four months of a financial year from the obligation to provide an annual report for that financial year, if the entity is required to provide an annual report that includes audited financial statements for presentation to Parliament. If an entity is granted such an exemption, it must, after the end of its first full financial year, provide an annual report that covers the period from the date on which the entity is established until the end of the entity's first full financial year.

For clarity, for institutions, "financial year" means "academic year" (section 305(6) of the Act).

Consistent with the provisions referred to above, the Minister of Finance has agreed to exempt WITT from the obligation to provide an annual report for the 2026 academic year. Accordingly, WITT's annual report for 2027 must also contain information in respect of the period from 1 October 2026 to 31 December 2026.

Should you have any questions regarding the above, please contact the Monitoring and Crown Ownership team at the Tertiary Education Commission, at mco@tec.govt.nz.

Yours sincerely

Hon Penny Simmonds
Minister for Tertiary Education

Cc: Tim Fowler, Chief Executive, Tertiary Education Commission
Richard McGee, Sector Manager Education, Audit Office

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Tertiary Education Commission
Te Amorangi Mātauranga Matua

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Wellington, New Zealand 6141
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5 October 2026

Patrick Landrigan
Chairperson
WITT Polytechnic

By email: [redacted]

Tēnā koe Patrick

Letter to confirm membership in the Federation of Polytechnics

I am writing to advise you that after consideration, the Minister for Tertiary Education has decided to designate WITT Polytechnic as a member of the Federation of Polytechnics (the Federation). This designation will be gazetted and effective from 12 October 2026.

The Federation has been established to enable designated polytechnics to work collaboratively in areas of shared interest while maintaining the autonomy, regional responsiveness, and distinct identity of each member institution. Through the Federation, member polytechnics can collectively strengthen the quality, sustainability, and effectiveness of vocational education and training across New Zealand.

In accordance with the Education and Training Act 2020, member polytechnics have shared responsibilities in relation to the operation of the Federation.

As a designated member of the Federation, WITT Polytechnic will:

- Participate in the governance and activities of the Federation;
- Contribute to agreed collective priorities and initiatives;
- Collaborate with other member polytechnics to advance the purposes and objectives of the Federation;
- Share knowledge, expertise, and best practice for the benefit of the wider polytechnic network;
- Act in good faith and in a manner that supports the collective interests of the Federation while continuing to meet the needs of your polytechnic's own learners, communities, and stakeholders;
- Meet a share of the obligations relating to the operation of the Federation committee as set out in Schedule 11A, clause 7 of the Education and Training Act 2020, including:
    - contributing to the remuneration and reasonable expenses of the Federation Chair; and
    - contributing to the costs of providing the administrative and staff resources necessary to enable the Federation to perform its functions effectively.

The approved rate for the Chair is $825 per day, set in accordance with the Cabinet Fees Framework. Practical arrangements for administering payment are flexible and may be agreed collectively by Federation members.

We encourage all members to work collaboratively to establish arrangements that are efficient, transparent, and practical and we look forward to WITT Polytechnic playing an active role in the Federation and contributing to the success of this collaborative model for New Zealand's polytechnic sector.

We will notify the anchor polytechnic and Federation Chair of the Minister's decision to designate WITT Polytechnic a member of the Federation later today. I am sure the Chair will be in touch shortly to make the necessary arrangements to support your participation as a member institution.

We will be in touch again shortly to invite you and your council members to an online 'roundtable' with the councils of the other Federation polytechnics, the Federation Chair, the anchor polytechnic and TEC to discuss roles and expectations regarding the Federation.

If you have any questions or would like to discuss the arrangements further, please do not hesitate to get in touch.

Nāku iti noa, na



Gillian Dudgeon
Deputy Chief Executive, Delivery

WITT Board report

21 October 2026

Report to	**Western Institute of Technology at Taranaki Board**
Title	Interests register
Provided by	Rebecca Donne, Board Secretary
For	Noting
Classification	Unclassified
Endorsement (if any)	N/A

Recommended resolutions

It is recommended that the Western Institute of Technology at Taranaki Board (WITT Board):

1.	Note the interests register dated 2 October 2026 and advise of any changes to the interests declared in it.
2.	Declare any agenda items where a conflict arises between their role as a member of the WITT Board and any private or other external interest they may have, and stand aside from decision making in respect of that item.

Purpose of this report

1. This report provides the interests register for the members of the WITT Board.

Background

2. The WITT Board members declared additional interests at the meeting held 2 October 2026, and these have been incorporated into the interests register.

Appendices

Appendix 1: Interests register 2 October 2026

WITT Board Register of Interests

2 October 2026

Name	Interest	Nature of Interest
Patrick Landrigan Chairperson	Western Institute of Technology at Taranaki	Cousin is a staff member
	Murphy and Landrigan Limited	Managing Director and majority shareholder Client of different director is WITT staff member Client of different director is on WITT executive team
	Patrick Landrigan Family Trust	Trustee Tenant is WITT staff member
Jonathan Young Deputy Chairperson	EnergyEQ Limited	Managing Director and 100% shareholder
	Taranaki Regional Council	Councillor Chair - Resource Management Reform & Spatial Planning Steering Group
	Herenga a Nuku (Outdoor Access commission)	Director
	Alphacrucis College NZ (AKL)	Director
	Seaview Superannuation Trust	Beneficiary
	Seaview Super Trustees Limited	Director
	Young Two Trust	Director
	Electricity Authority	Advisory Group member
	Taranaki Skills Group	Member
Arun Chaudhari	Taranaki Chamber of Commerce	CEO

Name	Interest	Nature of Interest
Member	Nikvin Limited	Director
	Taranaki CEO Forum	Member of Exec Committee
	National Chambers of Commerce – New Zealand	Elected Board Member
	Institute of Directors	On executive of Local Branch Committee
	Māori Pacific Trades Training (Part of Taranaki Futures)	Taranaki Chamber is a member
	Western Institute of Technology at Taranaki (WITT)	WITT is a paid member of the Taranaki Chamber of Commerce and sponsors a couple of categories at the Annual Top Shop Awards
	Taranaki Indian Association	Executive Committee Member
	Taranaki Skills Group	Member

WITT Board report

21 October 2026

Report to	**Western Institute of Technology at Taranaki Board**
Title	Minutes of extraordinary meeting held 2 October 2026
Provided by	Rebecca Donne, Board Secretary
For	Approval
Classification	Unclassified
Endorsement (if any)	N/A

Recommended resolutions

It is recommended that the Western Institute of Technology at Taranaki Board (WITT Board):

1.	Approve the open portion of the minutes of the WITT Board meeting held 2 October 2026 as a true and correct record.

Purpose of this report

1. This report provides the draft minutes of the 2 October 2026 WITT Board meeting for approval.

Background

2. The WITT Board held its inaugural meeting on 2 October 2026.

Appendices

Appendix 1: Draft open minutes of WITT Board meeting held 2 October 2026

Minutes of Western Institute of Technology at Taranaki (WITT) Board meeting

Held on Friday 2 October 2026, 11am

Via Microsoft Teams

Present:	Patrick Landrigan (Chairperson), Jonathan Young, and Arun Chaudhari
In Attendance:	Rebecca Donne (Board Secretary – minutes)
Apologies:	None

1. WELCOME AND INTRODUCTIONS

The Chairperson welcomed all the Board members to the inaugural meeting of the WITT Board and noted that the agenda and supporting documents were available on the WITT website.

2. ADMINISTRATION

- The Board received a letter from the Chief Executive of the Tertiary Education Commission dated 29 September 2026.
- The Board members disclosed their interests.

3. INITIAL CONFIRMATIONS

RESOLVED (J. Young/A. Chaudhari)

That the Board acknowledges and confirms:

- *Western Institute of Technology at Taranaki was established on 1 October 2026 by Order in Council dated 25 May 2026 pursuant to section 315 of the Education and Training Act 2020 (the **Act**).*
- *The constitution of the Polytechnic is as set out in the Constitution of Western Institute of Technology at Taranaki Council Notice 2026 dated 5 August 2026 (**Constitution**).*
- *The signatories to the resolutions made at this meeting are the initial members of the Board each of whom has been appointed by the Minister in accordance with section 317 of the Act, and who, in their capacity as Board members, are authorised to sign and give effect to these resolutions.*
- *Patrick Landrigan is appointed as chairperson of the Board and Jonathan Young is appointed as deputy chairperson of the Board, each to hold office in accordance with the Act and the Constitution, in each case pursuant to section 319 of the Act;*

That the Board acknowledges the Letter of Expectations received from the Minister dated 24 June 2026 and confirmed its commitment to comply and act in accordance with the expectations set out therein.

That the Board acknowledges that, on 1 January 2027, Western Institute of Technology at Taranaki will take transfer of assets and liabilities from the New Zealand Institute of Skills and Technology in accordance with the provisions of a "transition plan" approved on 23 September 2026 pursuant to Subpart 1 of Part 7 of Schedule 1 of the Act.

CARRIED

4. REGISTERS AND INTERESTS

The Board noted that in addition to the interests disclosed in item 2., Arun Chaudhari and Jonathan Young are members of Taranaki Skills Group.

RESOLVED (J. Young/A. Chaudhari)

That the Register of Board members, in the form accompanying these resolutions, be approved and adopted.

That the Interests Register, in the form accompanying these resolutions, be approved and adopted.

That the Board notes that each member has disclosed any "interests" the member may have in accordance with the Act and the Polytechnic's proposed Conflicts of Interest Policy (to be adopted by resolution 7 below), and resolves that the Interests Register be updated by the Board Secretary to record those interests and the agreed actions to manage those interests (if any), and any other interests disclosed by Board members or other relevant persons from time to time.

CARRIED

5. POLICIES

The Board requested that the Conflict of Interest Policy be reviewed within six months to strengthen how it refers to Board members.

RESOLVED (J. Young/A. Chaudhari)

That the following policies, procedures and/or rules, each in the form accompanying these resolutions, be approved and adopted (subject to minor amendments provided by the Chairperson) with effect from the date of these resolutions:

- *The Conflict of Interest Policy, which sets out the scope and meaning of a 'conflict of interest' and how potential conflict of interest situations will be recorded and managed.*

CARRIED

Action: Board Secretary to develop a Board Code of Conduct Policy for approval by the Board before 31 December 2026.

DRAFT

6. APPOINTMENTS

The Board thanked the Board Secretary for preparing the materials for this meeting.

RESOLVED (J. Young/A. Chaudhari)

That Rebecca Donne be appointed to the role of Board Secretary with effect from 2 October 2026 on the terms set out in the secondment agreement from New Zealand Institute of Skills and Technology.

CARRIED

7. BANK ACCOUNTS AND TAX

The Board requested that the bank signatories be reviewed at the January 2027 meeting.

RESOLVED (A. Chaudhari)

That the following persons are granted authority from 1 January 2027 in respect of the bank accounts in the name of the Polytechnic with Westpac (Bank Accounts) and are authorised to sign all necessary documents in relation to the operation of the Bank Accounts:

- *Patrick Landrigan*
- *Jonathan Young*
- *Linda Dravitski*
- *Zanetta Hinton*

That the Bank Accounts must be two to sign, and all payments must have two separate people sign as authority to authorise any payment out of the Bank Account.

That the Polytechnic be registered with the Inland Revenue Department for goods and services tax and as an Employer for the EMP/DED Tax type.

CARRIED

Action: Board Secretary to add review of signatories to 2027 workplan.

Action: Chairperson and Deputy Chairperson to wet-sign bank documentation after the meeting to enable them to be added as signatories.

8. ANY OTHER BUSINESS AND FORWARD SCHEDULE OF MEETINGS

The Board reviewed and agreed to the proposed workplan for the rest of 2026. It noted that the 2027 budget is unlikely to be approved at the 21 October meeting but will need to be presented to that meeting so it can be reviewed and feedback provided so it can be adjusted and approved before the end of 2026.

The Chairperson thanked the members for their work on the Establishment Advisory Committee

The Board noted that it is colloquially referred to as a Board, but for the purposes of legal documentation it will be referred to as the Council as this is how it has been established under the Education and Training Act 2020.

DRAFT

9. RESOLUTION TO EXCLUDE THE PUBLIC

RESOLVED (P. Landrigan)

That the public be excluded from the remainder of the meeting. This resolution is made in reliance on section 48(1) of the Local Government Official Information and Meetings Act 1987 (LGOIMA) (noting Western Institute of Technology at Taranaki is subject to Part 7 of the LGOIMA) and the particular interests protected by section 9 of the Official Information Act 1982 (OIA) which would be prejudiced by the holding of the relevant parts of the proceedings of the meeting in public.

The general subject of each matter to be considered while the public is excluded and the reason for passing the resolution in relation to each matter are as follows:

Item	General subject of each matter to be considered	Section(s)
10.	Chief Executive recruitment	Section 9(2)(a) OIA Section 9(2)(g)(ii) OIA Section 9(2)(i) OIA Section 9(2)(j) OIA
11.	Delegations	Section 9(2)(a) OIA Section 9(2)(g)(ii) OIA Section 9(2)(i) OIA

Interests

Section(s)	Interest(s)
Section 9(2)(a)	protect the privacy of natural persons, including that of deceased natural persons.
Section 9(2)(g)(ii)	maintain the effective conduct of public affairs through the protection of such Ministers, members of organisations, officers, and employees from improper pressure or harassment.
Section 9(2)(i)	enable a Minister of the Crown or any public service agency or organisation holding the information to carry out, without prejudice or disadvantage, commercial activities.
Section 9(2)(j)	enable a Minister of the Crown or any public service agency or organisation holding the information to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations).

CARRIED

The Board moved into a public excluded session at 11.23am.

The meeting closed at 11.49am.

DRAFT

Actions from meeting

Action		Owner	Deadline
26/01	Develop a Board Code of Conduct Policy for approval by the Board.	Board Secretary	31 Dec 2026
26/02	Add "Review of bank signatories" to 2027 workplan (January)	Board Secretary	19 Nov 2026
26/03	Wet-sign bank documentation to enable themselves to be added as bank signatories	Chairperson Deputy Chairperson	31 Dec 2026

DRAFT

WITT Board report

21 October 2026

Report to	**Western Institute of Technology at Taranaki Board**
Title	2026 workplan
Provided by	Rebecca Donne, Board Secretary
For	Noting
Classification	Unclassified
Endorsement (if any)	N/A

Recommended resolutions

It is recommended that the Western Institute of Technology at Taranaki Board (WITT Board):

1.	Note the updated 2026 WITT Board workplan.

Purpose of this report

1. This report provides an updated 2026 workplan for the WITT Board.

Background

2. The WITT Board agreed to a 2026 workplan at its 2 October 2026 meeting.
3. WITT Leadership has proposed an update to the workplan to ensure sufficient time to draft the delegations framework and policy documentation thereby allowing sufficient time for the WITT Board to review prior to approval.

Appendices

Appendix 1: Updated 2026 workplan

Approved 2 October 2026
Updated 19 October 2026

Western Institute of Technology at Taranaki

2026 Governance Work Plan

		Financial Year 2026			Notes
		Mtg 1	Mtg 2	Mtg 3	
	Frequency	2/10/2026	21/10/2026	18/11/2026	
Acknowledgements		**x**			
Order in Council	One-off				
Constitution	One-off	x			
Appointments to Council	One-off	x			
Transfer of Assets via Transition Plan	One-off	x			
Policies		**x**	**x**	**x**	
Conflicts of interest	TBC	x			Approved 2/10/2026 - review 2/04/2027
Protected disclosures	TBC		x		New
Privacy	TBC		x		Existing
Health, safety and wellbeing	TBC		x		Existing
Child protection	TBC		x		Existing
Payroll systems	TBC		x		New
Accounting	TBC		x		New
Credit cards	TBC		x		Existing
Sensitive expenditure	TBC		x		New
Academic statute	TBC		x		Existing
Delegations framework	TBC			x	New
Delegations		**x**		**TBC**	
To Ops Lead to sign employment offer letters	One-off	x			
To Chief Executive (HR and financial)	One-off			TBC	
Appointments		**x**	**x**	**x**	
Board Secretary	One-off	x			
Chief Executive	One-off		x		
Privacy Officer	One-off		x		
Chief Information Security Officer	One-off		x		
Academic Committee members	One-off			x	
Further Council members	One-off			TBC	
Budget			**x**		
Approve 2027 budget	Annually		x		
Regular reporting			**x**	**x**	
Operations Lead monthly report	Monthly		x	x	
Committees				**x**	
Academic committee TORs	Annually			x	
Establish other committees	One-off			x	
Other		**x**	**x**	**TBC**	
Authorise bank account signatories	One-off	x			
Determine Council fees	TBC		x		
Council statutes	One-off			TBC	

WITT Board report

21 October 2026

Report to	**Western Institute of Technology at Taranaki Board**
Title	WITT policies
Provided by	Linda Dravitski, Director – Corporate Services
For	Approval
Classification	Unclassified
Endorsement (if any)	N/A

Recommended resolutions

It is recommended that the Western Institute of Technology at Taranaki Board (WITT Board):

1.	Approve the following policies, subject to the incorporation of any feedback from the WITT Board: • Accounting policy • Payroll systems policy • Privacy policy • Privacy procedure • Protected disclosures (whistleblowing) policy • Protected disclosures (whistleblowing) procedure • Sensitive expenditure policy • Vulnerable children policy • Vulnerable children action plan
2.	Provide feedback on the following policies to be incorporated before approval at a subsequent meeting (if required): • Academic statute • Credit card policy and procedure • Health and safety policy
3.	Note that the Delegations policy and framework will provided to the WITT Board at the 18 November 2026 meeting.

Purpose of this report

1. This report provides draft policies for Western Institute of Technology at Taranaki (WITT) for approval by the WITT Board.

Background

2. The Tertiary Education Commission has provided guidance to the WITT Board that it must have key policies in place before the end of 2026.
3. The Conflicts of Interest policy was approved at the 2 October 2026 meeting.

Decision

4. The WITT Leadership team have drafted the following policies for approval by the WITT Board:
    - Accounting policy
    - Payroll systems policy
    - Privacy policy
    - Privacy procedure
    - Protected disclosures (whistleblowing) policy
    - Protected disclosures (whistleblowing) procedure
    - Sensitive expenditure policy
    - Vulnerable children policy
    - Vulnerable children action plan
5. The Vulnerable Children and Privacy were existing policies, and have recently been updated for WITT to stand-alone.

Discussion

6. The following policies are already in place but are provided for feedback by the WITT Board to see if changes are required:
    - Academic statute, approved by WITT Academic Committee 31 March 2026
    - Credit card policy and procedure, approved by WITT Leadership 30 September 2026, next due for review 30 September 2029
    - Health and safety policy, approved by WITT Leadership 6 June 2026, next due for review 9 June 2029

Next steps

7. At the November 2026 meeting, the WITT Board can expect to see the Delegations Policy and Framework for approval.

Appendices

Appendix 1: Draft accounting policy

Appendix 2: Draft payroll systems policy

Appendix 3: Draft privacy policy

Appendix 4: Draft privacy procedure

Appendix 5: Draft protected disclosures (whistleblowing) policy

Appendix 6: Draft protected disclosures (whistleblowing) procedure

Appendix 7: Draft sensitive expenditure policy

Appendix 8: Draft vulnerable children policy

Appendix 9: Draft vulnerable children action plan

Appendix 10: Current academic statute

Appendix 11: Current credit card policy

Appendix 12: Current credit card procedure

Appendix 13: Current health and safety policy

Accounting

Document control

Category	Finance	**Sub-category**	Finance
Version number	01	**Responsibility**	Director responsible for Finance
Approval date	dd/mm/yyyy	**Next review**	dd/mm/yyyy
Approved by		**Resolution number**	

1. Purpose

1.1. This policy sets out the accounting principles, recognition and measurement requirements, and significant accounting policies applied by WITT in recording transactions and preparing financial information and financial statements. It supports consistent, transparent and compliant financial management and reporting in accordance with New Zealand generally accepted accounting practice and applicable legislative requirements.

2. Application

2.1. This policy applies to all WITT financial transactions, balances, estimates, budgets, reports and disclosures, and to all employees, contractors and authorised persons involved in initiating, recording, processing, reviewing, approving or reporting financial information on behalf of WITT. It applies to every reporting period and must be followed within all applicable statutory, contractual, governance and organisational timeframes.

3. Definitions

Abbreviations and Definitions

Term	Definition
FIFO	First in, first out
GAPP	Generally Accepted Accounting Practice
PBE	Public Benefit Entity
PBRF	Performance- Based Research Fund
TEC	Tertiary Education Commission
TEI	Tertiary Education Institution
WITT	Western Institute of Technology at Taranaki

4. Responsibilities and compliance

4.1. The Chief Executive, or delegate e.g. Chief Financial Officer has overall executive accountability for WITT's financial management and compliance. All employees and authorised persons involved in financial activities must comply with this policy, applicable procedures and delegated authorities.

4.2. The Director responsible for Finance, is responsible for maintaining this policy, monitoring its implementation and ensuring accounting practices comply with applicable financial reporting standards, legislation and organisational requirements.

4.3. The Finance Team are responsible for administering the policy and ensuring financial transactions, records and reports are processed accurately and within required timeframes

5. Financial reporting framework

Purpose of financial statements

5.1. Financial statements provide a basis against which actual financial performance can be assessed and support public accountability. They are prepared for the stated reporting purpose and may not be appropriate for other purposes. Actual results may differ materially from prospective financial information. Financial statements are unaudited unless otherwise stated and are updated only where required by applicable standards, legislation, funding conditions or approved governance processes.

Reporting entity

5.2. Western Institute of Technology at Taranaki (WITT) is a tertiary education institution domiciled and operating in New Zealand. WITT is governed by all applicable legislation, regulations, standards and statutory requirements, including any amendments or replacements.

5.3. WITT provides educational services for the benefit of the community. It does not operate to make a financial return.

5.4. WITT is a public benefit entity (PBE) for the purpose of complying with generally accepted accounting practice.

Basis of preparation

5.5. Financial statements are prepared on the basis appropriate to WITT's circumstances and in accordance with applicable financial reporting standards. Management assesses WITT's ability to continue as a going concern for each reporting period. Where another basis of preparation is required, the reason, assumptions and effect on recognition and measurement are disclosed.

5.6. The accounting policies have been applied consistently throughout the period with no change in the basis of measurement.

Statement of compliance

5.7. WITT financial statements are prepared in accordance with applicable legislation and generally accepted accounting practice in New Zealand (NZ GAAP).

5.8. The financial statements have been prepared in accordance with Tier 1 PBE financial reporting standards, which have been applied consistently throughout the period.

Presentation currency and rounding

5.9. The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars ($000).

6. Summary of significant accounting policies

The following significant accounting policies, which materially affect the measurement of financial results and financial position, have been applied consistently to all periods presented in these financial statements:

Budget figures

6.1. Budget figures are prepared in accordance with NZ GAAP using accounting policies consistent with those applied in the financial statements. Budgets must be prepared, reviewed and approved by the appropriate delegated authority within all applicable statutory, governance and organisational timeframes.

Critical accounting estimates and assumptions

6.2. In preparing these financial statements, estimates and assumptions concerning the future have been made. These estimates and assumptions may differ from the subsequent actual results. Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectation of future events that are believed to be reasonable under the circumstances. There are no critical assumptions to detail specifically.

Foreign currency transactions

6.3. Foreign currency transactions (including those subject to forward foreign exchange contracts) are translated into NZ$ (the functional currency) using the spot exchange rates at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the surplus or deficit.

Goods and services tax

6.4. Items in the financial statements are stated exclusive of GST, except for receivables and payables, which are presented on a GST-inclusive basis. Where GST is not recoverable as input tax then it is recognised as part of the related asset or expense. The net amount of GST recoverable from, or payable to, the IRD is included as part of receivables or payables in the statement of financial position. The net GST paid to, or received from the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statement of cash flows. Commitments and contingencies are disclosed exclusive of GST.

Income tax

6.5. WITT is exempt from Income Tax. Accordingly, no provision has been made for Income Tax.

Comparative Figures

6.6. Comparative information is presented in accordance with applicable financial reporting standards. Where changes in the reporting entity, accounting policies, classifications or operations affect comparability, the nature and effect of the change must be clearly disclosed in the financial statements.

Change in accounting policies

6.7. Changes in accounting policies are applied and disclosed in accordance with applicable financial reporting standards. The nature of each material change, the reason for the change and its financial effect must be disclosed where required. Accounting policies must be reviewed within the required reporting cycle and updated within applicable statutory, governance and organisational timeframes.

Standards and amendments issued but not yet effective relevant to WITT

6.8. New or amended standards, interpretations and conceptual framework requirements issued but not yet effective are assessed within the required reporting timeframe. WITT discloses the expected impact of relevant requirements and adopts them by the applicable effective deadline.

7. Revenue

7.1. Revenue is measured at fair value. The specific accounting policies for significant revenue items are explained below:

Foundation education, vocational education and higher education funding

7.2. Foundation education, vocational education and higher education funding are the main sources of operational funding for WITT from the Tertiary Education Commission (TEC). WITT considers these funds to be non-exchange revenue recognised as revenue when the course withdrawal date has passed based on the number of eligible students enrolled in the course at that date and the value of the course. Any under delivery (i.e. being the difference between what WITT has been funded on, with what WITT should be funded based on confirmed enrolments), on a collective basis at balance date is a 'wash up' paid to TEC in the year following; any funds subject to wash up are recognised as a liability in the Statement of Financial Position.

Tuition fees

7.3. Domestic student tuition fees across all modes of delivery are subsidised by government funding and are considered non-exchange. Revenue is recognised when the course withdrawal date has passed, which is when a student is no longer entitled to a refund for withdrawing from the course.

7.4. International student tuition fees are accounted for as exchange transactions and recognised as revenue on a course percentage of completion basis. The percentage of completion is measured by reference to the days of the course completed as a proportion of the total course days.

Performance-based research fund

7.5. WITT considers funding received from Performance- Based Research Fund (PBRF) to be non-exchange in nature. PBRF funding is specifically identified by the TEC as being for a funding period under applicable funding and legislative requirements. WITT recognises its confirmed allocation of PBRF funding at the commencement of the specified funding period, which is the same as the financial year. PBRF revenue is measured based on the funding entitlement. Indicative funding for future periods is not recognised until confirmed for that future period.

Research revenue

7.6. For an exchange research contract, revenue is recognised on a percentage completion basis. The percentage of completion is measured by reference to the actual research expenditure incurred as a proportion to total expenditure expected to be incurred.

7.7. For a non-exchange research contract, the total funding receivable under the contract is recognised as revenue immediately unless there are substantive conditions in the contract.

7.8. If there are substantive conditions, revenue is recognised when the conditions are satisfied. A condition could include the requirement to complete research to the satisfaction of the funder to retain funding or return unspent funds. Revenue for future periods is not recognised where the contract contains substantive termination provisions for failure to comply with the requirements of the contract. Conditions and termination provisions need to be substantive, which is assessed by considering factors such as contract monitoring mechanisms of the funder and the past practice of the funder.

Other grants received

7.9. Other grants are recognised as revenue when they become receivable unless there is an obligation in substance to return the funds if conditions of the grant are not met. If there is such an obligation, the grants are initially recorded as grants received in advance and then recognised as revenue when the conditions of the grant are satisfied.

Department revenue including sales of goods

7.10. Department revenue including sales of goods is recognised as exchange revenue when the service or product is sold to the customer. Department revenue can include cafeteria sales, carparking and additional course materials.

Interest and dividends

7.11. Interest revenue is recognised by accruing on a time proportion basis the interest due for the investment. Dividends are recognised when the right to receive payment has been established.

8. Expenditure

Scholarships

8.1. Scholarships awarded by WITT that reduce the amount of tuition fees payable by the student are accounted for as an expense and not offset against student tuition fees revenue.

Salaries and wages

8.2. Salaries, wages and related employment costs are recognised as expenditure when employees provide the related services. Associated employee entitlements are recognised in accordance with the employee benefit liabilities requirements of this policy.

Defined contribution schemes

8.3. Employer contributions to KiwiSaver, the Government Superannuation Fund, and other defined contribution superannuation schemes are accounted for as defined contribution schemes and are recognised as expenses in the surplus or deficit when incurred.

Finance Costs

8.4. Borrowing Costs are expensed in the financial year in which they are incurred.

9. Assets

Cash and cash equivalents

9.1. Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less. Although cash and cash equivalents are subject to the expected credit loss requirements of PBE IPSAS 41, no loss allowance has been recognised because the estimated loss allowance for credit losses is trivial.

Accounts Receivable

9.2. Short-term receivables are recorded at the amount due, less an allowance for credit losses. WITT applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivable. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery.

Inventory

9.3. Inventories are held for distribution or for use in the provision of goods and services. The measurement of inventories depends on whether the inventories are held for commercial or non-commercial (distribution at no charge or for a nominal charge) distribution or use. Inventories are measured as follows:

- Commercial: measured at the lower of cost and net realisable value.
- Non-commercial: measured at cost, adjusted for any loss of service potential.

9.4. Cost is allocated using the first in, first out (FIFO) method, which assumes the inventories that were purchased first are distributed or used first. Inventories acquired through non-exchange transactions are measured at fair value at the date of acquisition. Any write-down from cost to net realisable value or for the loss of service potential is recognised in surplus or deficit in the year of the write-down.

Property, plant and equipment

9.5. Property, plant, and equipment consists of eight asset classes: land, buildings, leased assets and leasehold improvements, computer hardware, furniture and equipment, motor vehicles, library collection, and heritage collections. Land is measured at fair value, and buildings and infrastructure are measured at fair value less accumulated depreciation. All other asset classes are measured at cost, less accumulated depreciation and impairment losses.

Revaluation

9.6. Land, buildings, and infrastructure are revalued with sufficient regularity to ensure that their carrying amount does not differ materially from fair value and at least every three years. Revaluation movements are accounted for on a class-of-asset basis.

9.7. The net revaluation results are credited or debited to other comprehensive revenue and expense and are accumulated to an asset revaluation reserve in equity for that class-of-asset. Where this would result in a debit balance in the asset revaluation reserve, this balance is recognised in the surplus or deficit. Any subsequent increase on revaluation that reverses a previous decrease in value recognised in the surplus or deficit will be recognised first in the surplus or deficit up to the amount previously expensed, and then recognised in other comprehensive revenue and expense.

Additions

9.8. The cost of an item of property, plant, and equipment is recognised as an asset only when it is probable that future economic benefits or service potential associated with the item will flow to WITT and the cost of the item can be measured reliably. Work in progress is recognised at cost less impairment and is not depreciated. In most instances, an item of property, plant, and equipment is initially recognised at its cost.

9.9. Where an asset is acquired through a non-exchange transaction, it is recognised at its fair value as at the date of acquisition. Costs incurred after initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to the WITT and the cost of the item can be measured reliably. The costs of day-to-day servicing of property, plant, and equipment are recognised in the surplus or deficit as they are incurred. Additions over $2,000 in value are capitalised. Amounts under this threshold are expensed.

Disposals

9.10. Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are reported net in the surplus or deficit. When revalued assets are sold, the amounts included in revaluation reserves in respect of those assets are transferred to general funds within equity.

Depreciation

9.11. Depreciation is provided on a straight-line basis on all property, plant, and equipment other than land and heritage collections, at rates that will write off the cost (or valuation) of the assets to their estimated residual values over their useful lives. Heritage collections are not depreciated because they are maintained such that they have indefinite or sufficiently long useful lives that any depreciation is considered to be negligible. The useful lives and associated depreciation rates of major classes of assets have been estimated as follows:

- Buildings (including components): 10 to 100 years 1% to 10%
- Leasehold improvements: 3 to 10 years 10% to 33.3%
- Computer hardware: 5 years 20%
- Furniture and equipment: 2 to 13 years 7.7% to 50%
- Motor vehicles: 4 years 25%
- Library collection: 10 years 10%

9.12. Leasehold improvements are depreciated over the shorter of the unexpired period of the lease or the estimated remaining useful lives of the improvements, whichever is the shorter.

Impairment of property, plant and equipment

9.13. Property, plant, and equipment are reviewed for impairment at each balance date and whenever events or changes in circumstances indicate that the carrying amount might not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. If an asset's carrying amount exceeds its recoverable amount, the asset is impaired and the carrying amount is written-down to the recoverable amount. For revalued assets, the impairment loss is recognised against the revaluation reserve for that class of asset. Where that results in a debit balance in the revaluation reserve, the balance is recognised in the surplus or deficit. For assets not carried at a revalued amount, the total impairment loss is recognised in the surplus or deficit. The reversal of an impairment loss on a revalued asset is credited to other comprehensive revenue and expense and increases the asset revaluation reserve for that class of asset. However, to the extent that an impairment loss for that class of asset was previously recognised in the surplus or deficit, a reversal of an impairment loss is also recognised in the surplus or deficit. For assets not carried at a revalued amount, the reversal of an impairment loss is recognised in the surplus or deficit.

Intangible assets

Software acquisition and development

9.14. Computer software licenses are capitalised when the asset is identifiable and separable, on the basis of the costs incurred to acquire and bring to use the specific software. Costs that are directly associated with the development of software for internal use are recognised as an intangible asset. Direct costs include software development, employee costs and relevant professional fees. Staff training costs are recognised as an expense when incurred. Costs associated with maintaining computer software are recognised as an expense when incurred.

Course-related software and websites

9.15. Course-related software and website development costs are classified as software and accounted for in accordance with the accounting policy for software. Capitalised costs are tested for impairment and, once available for use, amortised in accordance with that policy.

Courses purchased from other organisations

9.16. Separately acquired courses and programmes (including trademarks and licences) acquired from outside of WITT are initially recognised at historical cost. They have a finite useful life and, subsequent to initial recognition, should be carried at cost less accumulated amortisation and impairment losses. They are amortised over a period not exceeding 5 years.

Internally developed courses

9.17. Course development costs are expensed when incurred unless the course development costs are directly attributable to the design of identifiable and unique courses and programmes controlled by WITT in which case they are recognised as intangible assets where all the following criteria are met:

a) The course material is identifiable and the use and redistribution of course material is controlled by the group through legal or other means.

b) It is probable that the courses will generate future economic benefits attributable to the course and the cost can be reliably measured. This is the case when:

- it is technically feasible to complete the development so that the course or programme will be available for use and/or sale;

- management intends to complete the development of the course or programme and use or sell it:
- there is an ability to use or sell the course or programme;
- it can be demonstrated how the course or programme will generate probable future economic benefits;
- there are adequate technical, financial and other resources available to complete development of the course or programme and to use or sell the course or programme; and
- the expenditure attributable to the course or programme development can be reliably measured.

9.18. Capitalised course development costs related to courses that are not yet available for use are tested for impairment annually and whenever there is an indication that the asset may be impaired.

9.19. Capitalised course development costs are amortised from the point at which the course or programme is ready for use and are amortised over a period not exceeding 5 years. They are carried at cost less accumulated amortisation and impairment losses. They are tested for impairment whenever there is an indication that the asset may be impaired.

9.20. Costs associated with maintaining courses and programmes are recognised as an expense as incurred.

Intellectual property development

9.21. Research costs are expensed as incurred in the surplus or deficit. Development costs that are directly attributable to the design, construction, and testing of pre-production or pre-use prototypes and models associated with intellectual property development are recognised as an intangible asset if all the following can be demonstrated:

- It is technically feasible to complete the product so that it will be available for use or sale.
- Management intends to complete the product and use or sell it.
- There is an ability to use or sell the product.
- It can be demonstrated how the product will generate probable future economic benefits.
- Adequate technical, financial, and other resources to complete the development and to use or sell the product are available.
- The expenditure attributable to the product during its development can be reliably measured.

9.22. Other development expenses that do not meet these criteria are recognised as an expense as incurred in the surplus or deficit. Development costs previously recognised as an expense cannot be subsequently recognised as an asset.

Amortisation

9.23. The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date that the asset is derecognised. The amortisation charge for each financial year is recognised in the surplus or deficit.

9.24. The useful lives and associated amortisation rates of major classes of intangible assets have been estimated as follows:

- Computer software: 2 to 10 years 10% to 50%
- All other intangible assets: 2 to 10 years 10% to 50%

9.25. The useful life of completed projects will be established at project completion.

Impairment of intangible assets

9.26. Intangible assets subsequently measured at cost that have an indefinite useful life, or are not yet available for use, are not subject to amortisation and are tested annually for impairment.

Goodwill

9.27. WITT will recognise goodwill where there is an excess of the consideration transferred over the net identifiable assets acquired and liabilities assumed. This difference reflects the goodwill to be recognised by WITT. If the consideration transferred is lower than the net fair value of the interest in the identifiable assets acquired and liabilities assumed, the difference will be recognised immediately in the surplus or deficit.

9.28. After initial recognition, goodwill is measured at cost less accumulated impairment losses. An impairment loss recognised for goodwill is not reversed. Goodwill is tested for impairment on an annual basis taking into consideration any changes to the business activities and environment in which WITT operates.

Financial assets

9.29. Financial assets are initially recognised at fair value plus transaction costs unless they are carried at fair value through surplus or deficit, in which case the transaction costs are recognised in the surplus or deficit.

Term deposits and loans

9.30. Term deposits and loans are initially measured at fair value. Receipts from these instruments consist solely of payments of principal and interest. They are subsequently measured at amortised cost using the effective interest method. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

New Zealand Government bonds

9.31. New Zealand Government bonds are recognised initially at fair value plus transaction costs. Subsequent to initial recognition, bonds are carried at fair value with changes in their fair value recognised in other comprehensive revenue and expense.

Managed fund

9.32. The managed fund is a portfolio of financial assets that are actively traded with the intention of making profits. Therefore, the managed fund is classified as held for trading. After initial recognition, the managed fund is measured at fair value, with gains and losses recognised in the surplus or deficit.

Unlisted shares

9.33. Equity investments are designated at fair value through other comprehensive revenue and expense. After initial recognition, the shares are measured at their fair value, with gains and losses recognised in other comprehensive revenue and expense, except for impairment losses, which are recognised in the surplus or deficit. When sold, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is transferred within equity to general funds.

Fair value

9.34. For those instruments recognised at fair value in the statement of financial position, fair values are determined according to the following hierarchy:

- **Quoted market price (level 1):** Financial instruments with quoted prices for identical instruments in active markets.
- **Valuation techniques using observable inputs (level 2):** Financial instruments with quoted prices for similar instruments in active markets or quoted prices for identical or similar instruments in inactive markets and financial instruments valued using models where all significant inputs are observable.
- **Valuation techniques with significant non-observable inputs (level 3):** Financial instruments valued using models where one or more significant inputs are not observable.

10. Leases

Leased assets

10.1. At the commencement of the lease term, WITT shall recognise assets acquired under finance leases as assets, and the associated lease obligations as liabilities in the statement of financial position. Although the legal form of a lease agreement is that the lessee may acquire no legal title to the leased asset, in the case of finance leases the substance and financial reality are that the lessee acquires the economic benefits or service potential of the use of the lease asset for the major part of its economic life in return for entering into an obligation to pay for that right, an amount approximating, at the inception of the lease, the fair value of the asset and the related finance charge. A finance lease gives rise to a depreciation expense for depreciable assets as well as a finance expense. The depreciation policy for depreciable leased assets shall be consistent with that for the depreciable assets that are owned. If there is no reasonable certainty that the lessee will obtain ownership by the end of the lease term, the assets shall be fully depreciated over the shorter of the lease term or its useful life.

Finance Leases

10.2. A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased item or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability.

10.3. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty as to whether WITT will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Operating leases

10.4. An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Lease payments under an operating lease are recognised as an expense on a straight-line basis over the lease term. Lease incentives received are recognised in the surplus or deficit as a reduction of rental expense over the lease term.

Onerous leases

10.5. Where a lease is onerous, the resulting obligation is recognised and measured as a provision in accordance with the provisions requirements of this policy.

11. Equity

11.1. Equity is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into the following components:

- general funds: these general reserves can be used towards any future purpose.
- property revaluation reserves: these reserves relate to the revaluation of land and buildings to fair value.
- restricted reserves: these reserves are subject to restrictions that prevent WITT from using those funds until certain conditions are met.
- trusts and bequests reserve: the trusts and bequests reserve are a component of equity which has been created by WITT. Transfers from the reserve may be made only for certain specified purposes or when certain specified conditions are met. The restrictions on use may be established by WITT or legally through the terms and conditions of specific trusts and bequests.

12. Liabilities

Accounts payable

12.1. Short-term payables are recorded at the amount payable. Payables are non- interest bearing and are normally settled on 30-day terms. Therefore, the carrying value of payables approximates their fair value.

Employee benefit Liabilities

12.2. Employee benefits that are due to be settled within 12 months after the end of the year in which the employee provides the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned to - but not yet taken - at balance date, and sick leave. A liability and an expense are recognised for bonuses where there is a contractual obligation or where there is a past practice that has created a constructive obligation and a reliable estimate of the obligation can be made.

Long-term employee entitlements

12.3. Employee benefits that are due to be settled beyond 12 months after the end of the year in which the employee provides the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

Presentation of employee entitlements

12.4. Sick leave, annual leave, vested long service leave are classified as a current liability. Non-vested long service leave and retirement gratuities expected to be settled within 12 months of balance date are classified as a current liability. All other employee entitlements are classified as a non-current liability.

Superannuation schemes

12.5. Employer contributions to KiwiSaver, the Government Superannuation Fund, and other defined contribution superannuation schemes are accounted for as defined contribution schemes and are recognised as an expense in the surplus or deficit when incurred.

Loan borrowings

12.6. Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless WITT has an unconditional right to defer settlement of the liability for at least 12 months after the balance date.

Provisions

12.7. A provision is recognised for future expenditure of uncertain amount or timing when:

- there is a present obligation (either legal or constructive) as a result of a past event;
- it is probable that an outflow of future economic benefits or service potential will be required to settle the obligation;
- a reliable estimate can be made of the amount of the obligation.

12.8. Provisions are measured at the present value of the expenditure expected to be required to settle the obligation using market yields on Government bonds at balance date with terms to maturity that match, as closely as possible, the estimated future cash outflows. The increase in the provision due to the passage of time is recognised as an interest expense and is included in “finance costs”.

Restructuring

12.9. Where a restructuring, transfer, merger, divestment or other organisational change is approved, the financial effects must be recognised, measured and disclosed in accordance with applicable financial reporting standards, legislation, approved agreements and delegated authorities.

12.10. Assets, liabilities, revenue, expenditure and equity movements associated with the change must be recorded in the appropriate reporting period and completed within all applicable consultation, approval, processing and financial reporting timeframes. A restructuring provision is recognised only when WITT has a detailed formal plan and has created a valid expectation among those affected that the restructuring will proceed, either by commencing implementation or announcing the plan's main features.

13. Business combinations

13.1. Business combinations, transfers, divestments and changes in the reporting entity are recognised, measured and disclosed in accordance with applicable financial reporting standards, legislation and approved agreements. Related assets, liabilities, equity movements and consideration transferred must be recorded in the appropriate reporting period and within all required reporting and approval timeframes.

14. Procedure

14.1. [Procedure] (table, flowchart, etc.)

15. Related forms and guidance documents

Forms and templates

- Template
- Form

Guidelines

- Guideline

16. Record management

Record	Responsibility	Filed	Retention time	Disposal action

17. Revision history

Version	Description of change	Effective date
01	New policy	

Payroll Systems

Document control

Category	People, Culture and Wellbeing	**Sub-category**	People, Culture and Wellbeing
Version number	01	**Responsibility**	Director responsible for People, Culture and Wellbeing
Approval date	dd/mm/yyyy	**Next review**	dd/mm/yyyy
Approved by		**Resolution number**	

1. Purpose

1.1. The purpose of this document is to provide a set of standard operating procedures for specific Finance, Payroll, and People, Culture and Wellbeing (PCW) approaches, processes, and payroll systems, to guide the relevant WITT teams in their day-to-day operations and ensure consistency, accuracy, and compliance.

2. Application

2.1. This procedure applies to all Finance, Payroll, People, Culture and Wellbeing (PCW), and Digital kaimahi of WITT, including contracted staff, secondees providing services to WITT, and kaimahi on fixed-term contracts (collectively referred to as *kaimahi* in this procedure).

3. Definitions

Abbreviations and Definitions

Term	Definition
Payroll system	Any systems, both digital and manual, that involve the processing of kaimahi payroll.
PCW	People, Culture and Wellbeing and/or Human Resources

4. Policy

Principles

4.1. WITT strives to provide payroll services to a high standard of accuracy and best practice.

4.2. Payroll administration will be undertaken in accordance with applicable legislation, individual employment agreements, collective employment agreements, and organisational policies

Overview

4.3. The following statements cover standard operating procedures for PCW, Payroll, Finance and in some cases, Digital kaimahi, specifically in relation to the findings of WITT's financial auditors. The relevant Director is responsible for ensuring compliance within their area of responsibility.

DRAFT

Standard Operating Procedures

Segregation of duties and data checking

4.4. It is standard practice to have in place a process of cross-checking for all payroll changes. The cross-checking of entries should be segregated from the original data entry kaimahi and can be conducted by another kaimahi. This provides assurance of data-entry accuracy and reduces error and fraud risk.

Fixed term contracts

4.5. All fixed term contracts must have an end date, and this must be entered into the payroll system. Where possible, fixed term end dates should be mandatory in the system.

4.6. It is the responsibility of Director responsible for PCW to ensure appropriate approvals for fixed term contracts in accordance with the Delegations Policy and Register. Where a fixed term contract does not have an end date, or delegated approval, it is the responsibility of PCW to ensure the correct details are obtained prior to the commencement of employment. Evidence of approval must be retained for audit purposes.

4.7. The nature of engagement for fixed term contracts must be legitimate, as per the Employment Relations Act. PCW are responsible for providing guidance and advice to managers to ensure the legitimacy of fixed term agreements.

4.8. Fixed term contracts must be reviewed by PCW to ensure the ongoing legitimacy of the engagement. All fixed term contracts that have been in place for longer than 12 months or have been repeated for more than two consecutive years (with three months, or less, break), are to be reviewed by the relevant Director responsible for PCW, with recommendations to be provided to WITT leadership along with rationale for continuation or cessation.

4.9. PCW must be able to generate a report identifying fixed-term employment agreements that are due to expire, including agreements expiring within the next one to two months, to ensure timely review and appropriate action.

Higher duties and other allowances

4.10. This covers Higher Duties Allowance (HDA), Special Responsibility (SRA), Market, Skills, Additional Duties, and any other allowance within the network.

4.11. Allowances must be approved by the appropriate delegated authority, as per current Delegations of Authority Policy and Register. Allowances must have start and end dates and legitimate business reasons, as per employment agreements, or policy.

- Where dates of the allowance are retrospect, rationale for the back-date must be provided and approved as part of the above.
- Where an allowance is a permanent part of the employment agreement, no end date is required, and it should be reviewed at least annually.
- Where signatures are required, allowance agreements must be signed by both parties before the documentation is passed onto payroll. Payroll will not process incomplete documentation.

4.12. PCW are responsible for providing guidance and advice to managers to ensure allowances have legitimate reasoning, accurate start and end dates, are approved in accordance with the Delegated Authority Policy and Register and are signed by both parties. Evidence of approval must be retained for audit purposes.

4.13. Payroll will provide monthly reports of current allowances that are expiring in the following month, and PCW are responsible for reviewing these to ensure on-going legitimacy.

Leave management and approvals

4.14. All kaimahi must have a manager entered in the payroll system and managers must action all leave requests, as per the Delegations policy and register.

4.15. Where possible, payroll systems should have the manager field as mandatory.

4.16. Where payroll is approving leave in the system on behalf of managers, evidence of managers approval must be retained for audit purposes.

System and file access

4.17. To ensure appropriate security of payroll systems, WITT should have termination checklists for all kaimahi departures, and this list should include access to payroll systems, files and directories.

4.18. Where payroll utilise electronic records management (file drives, or other systems), payroll will undertake an annual review of user access. This includes updates to relevant current/active password protected files that are used for payroll purposes. Upon completion of the review, any inappropriate user privileges for that system will be corrected.

4.19. Where personnel files are secured in hard-copy on-site, PCW are responsible for ensuring regular review of keys and/or access codes are returned/changed, to ensure ongoing access security.

4.20. Payroll kaimahi will undertake regular reviews of users assigned to sensitive roles and their access rights to the payroll system. Upon completion of the review, any inappropriate user privileges for that system will be corrected.

4.21. Finance, Payroll, and PCW kaimahi are responsible for adhering to WITT's Information and Records Management Policy, including the appropriate storage, retention, and disposal of Finance, Payroll, and PCW records.

System security

4.22. PCW, Payroll, and Digital teams are to undertake regular reviews of system access roles and user privileges, to ensure that they have appropriate access to levels that align with their role and responsibilities. Upon completion of the review, any inappropriate user privileges for that system will be corrected.

5. Related forms and guidance documents

Related policies

- Delegations policy
- Delegations Register
- Leave Policy
- Salary and Career Progression
- Staff Higher Qualification Funding

Related agreements

- Collective Employment Agreements (TEU & TIASA)
- Individual Employment Agreements (IEAs)

Forms

- Allowance agreements

Relevant legislation

- Employment Relations Act 2000

- Education and Training Act 2020
- Holidays Act 2003
- Minimum Wage Act 1983
- Equal Pay Act 1972
- Privacy Act 2020
- Public Sector Act 2020
- Income Tax Act 2007
- KiwiSaver Act 2006
- Privacy Act 2020

6. Record management

Record	Responsibility	Filed	Retention time	Disposal action
Operational records relating to the administration of payments to employees	Director responsible for PCW	Payroll system	7 years after date of last action	Destroy
Termination Checklists	PCW	Personnel File		

7. Revision history

Version	Description of change	Effective date
01	New policy	

Privacy

Document control

Category	People, Culture and Wellbeing	**Sub-category**	
Version number	01	**Responsibility**	Director responsible for People, Culture and Wellbeing (PCW_
Approval date	dd/mm/yyyy	**Next review**	dd/mm/yyyy
Approved by		**Resolution number**	

1. Purpose

1.1. The purpose of this policy is to ensure WITT complies fully with its obligations under the Privacy Act 2020 (the Act), including any applicable codes of practice issued by the Privacy Commissioner under the Act. It is intended to provide high level guidance for WITT when using privacy procedures.

1.2. The purpose of the Act is to promote and protect individual privacy by:

- providing a framework for protecting an individual's right to privacy of personal information, including the right of an individual to access their personal information, while recognising that other rights and interests may at times also need to be taken in to account; and
- giving effect to internationally recognised privacy obligations and standards in relation to the privacy of personal information.

1.3. This policy should be read in conjunction with the WITT Privacy procedure. Kaimahi are also required to comply with the WITT Cyber Incident Response Plan.

2. Application

2.1. The policy applies to:

a) all employees of WITT, including contracted staff, consultants, and secondees providing services for WITT, and those on fixed-term contracts (collectively referred to as **kaimahi** in this policy); and

b) where appropriate, Governance, which extends to all those operating at a governance level, including Board members and members of Board's advisory committees.

3. Definitions

Abbreviations and Definitions

Term	Definition
Ākonga	Learners/students
Information Privacy Principles (IPP)	The information privacy principles prescribed in section 22 of the Act, as also set out in the Appendix to this policy.
Kaimahi	All employees of WITT, including contracted staff, consultants, and secondees providing services for WITT, and those on fixed-term contracts.

Notifiable Privacy Breach	In accordance with section 112 of the Act, a notifiable privacy breach means a privacy breach that it is reasonable to believe has caused serious harm to an affected individual or individuals or is likely to do so (taking into account the factors set out in section 113 of the Act). The factors set out in section 113 of the Act are: a) any action taken by the agency to reduce the risk of harm following the breach b) whether the personal information is sensitive in nature c) the nature of the harm that may be caused to affected individuals d) the person or body that has obtained or may obtain personal information as a result of the breach (if known) whether the personal information is protected by a security measure and e) any other relevant matters.
Governance	All those operating at a governance level, including Board members and members of Board's advisory committees.
Personal information	In accordance with the Act, personal information includes (without limitation) the following types of information: name, age, contact details, images, course of study, IRD number, and banking details.
Privacy Officer	One or more individuals appointed in accordance with section 201 of the Act.

4. Policy

Contact details

4.1. The name and contact details for the Privacy Officer will be notified on the WITT website. For present purposes the Privacy Officer of WITT is the Director responsible for People, Culture and Wellbeing.

Principles

4.2. All kaimahi and Governance must ensure that, when using or dealing with personal information relating to any individual, they comply fully with the Act, including the Information Privacy Principles within the Act (and as also referred to within the Appendix to this policy) and any applicable codes of practice issued by the Privacy Commissioner under the Act. Where Personal Information is being received or collected from outside of New Zealand, it should also be considered whether other privacy/data protection regimes apply.

4.3. Kaimahi who are responsible for contractors or consultants working for, or on behalf of, WITT must ensure that the contractors or consultants understand and comply with their obligations under the Act and the requirements of this policy.

4.4. The Privacy Officer is the primary person responsible for engaging with the Privacy Commissioner in relation to privacy matters. This includes responding to compliance notices, cooperation with investigations or complaint proceedings and submitting a notice of any Notifiable Privacy Breach.

4.5. The Chief Executive or delegate will always ensure that WITT has a duly appointed Privacy Officer. This role will be the first point of contact for any questions and complaints in relation to privacy issues.

4.6. The Privacy procedures contain procedural information, and the Data Breach Response Plan contains processes to be followed in the event of a data breach.

Responsibilities

Role	Responsibilities

Chief Executive or delegate	– Ensures WITT appoints a Privacy Officer
WITT Executive Leadership Team	– Ensures procedures that support the operation of this policy within WITT are reviewed periodically, remain fit for purpose, and are compliant with legislation
Privacy Officer	– Ensures that personal information held by WITT is held in accordance with the Act – Encourages WITT kaimahi to comply with the Information Privacy Principles set out in the Act – Ensures all within WITT comply with this policy and the Act – Deals with requests made to WITT under the Act with assistance from the teams that hold the relevant personal information – Acts as the point of contact for WITT as a whole with the Privacy Commissioner, including responding to compliance notices and cooperating with investigations or complaint proceedings – Upon being notified of a privacy breach, complies with the Data Breach Response Plan to determine whether the breach is a Notifiable Privacy Breach and, if so, notifies the Privacy Commissioner and any affected parties. – Engages with Privacy Leads when notified of high-risk privacy matters – Ensures details of the Privacy Officer remain up to date on the WITT website.
WITT kaimahi	– Comply with this policy – Promptly report any privacy breaches to the Privacy Officer or the Privacy Lead in accordance with this policy – Assists with requests made to WITT under the Act, where required – Promptly forwards any compliance notices or other correspondence received from the Privacy Commissioner to the Privacy Officer – If responsible for engaging contractors or consultants, ensures contractors and consultants understand their obligations under the Act and undertake to comply with this policy

5. Procedure

5.1. Privacy procedure

6. Related forms and guidance documents

Reference documents

- Privacy Act 2020
- Official Information Act 1982
- Office of the Privacy Commissioner website

7. Record management

Record	Responsibility	Filed	Retention time	Disposal action

Ākonga – details of qualifications, courses studied and final assessment results			Permanently	
Ākonga files (hard and electronic copies)			10 years	Destroy
Ākonga – scholarship applications, examination scripts and other similar documents			12 months	Destroy
Kaimahi files for Chief-Executive and second-tier managers			10 year from last information entry date	Transfer to Archives NZ
Files for kaimahi who received national honours or national/international academic awards (e.g. honorary doctorates)			10 years from last information entry date	Transfer to Archives NZ
Summaries of kaimahi histories (recording name, date of birth, positions held and salary, dates of employment)			10 years from last information entry date	Transfer to Archives NZ
Kaimahi files for all other kaimahi who have left WITT			7 years from last information entry date	Destroy

8. Revision history

Version	Description of change	Effective date
01	New policy	

Appendix

Information privacy principle 1

Purpose of collection of personal information

1. Personal information must not be collected unless:
    a. the collection is for a lawful purpose connected with a function or activity of the agency; and
    b. the collection of the information is necessary for that purpose
2. If the lawful purpose for which personal information about an individual is collected does not require the collection of an individual's identifying information, the agency may not require the individual's identifying information.

Information privacy principle 2

Source of personal information

1. If an agency collects personal information, personal information must be collected from the individual concerned.
2. It is not necessary for an agency to comply with subclause (1) if the agency believes, on reasonable grounds:
    a. that non-compliance would not prejudice the interests of the individual concerned; or
    b. that compliance would prejudice the purposes of the collection; or
    c. that the individual concerned authorises collection of the information from someone else; or
    d. that the information is publicly available information; or
    e. that non-compliance is necessary:
        i. to avoid prejudice to the maintenance of the law by any public sector agency. Including prejudice to the prevention, detection, investigation, prosecution, and punishment of offences; or
        ii. for the enforcement of a law that imposes a pecuniary penalty; or
        iii. for the protection of public revenue; or
        iv. for the conduct of proceedings before any court or tribunal (being proceedings that have been commenced or are reasonably in contemplation); or
        v. to prevent or lessen a serious threat to the life or health of the individual concerned or any other individual;
    f. that compliance is not reasonably practicable in the circumstances of the particular case; or
    g. that the information:
        i. will not be used in a form in which the individual concerned is identified; or
        ii. will be used for statistical or research purposes and will not be published in a form that could reasonably be expected to identify the individual concerned.

Information privacy principle 3

Collection of information from subject

1. If an agency collects personal information from the individual concerned, the agency must take any steps that are, in the circumstances, reasonable to ensure that the individual concerned is aware of:
    a. the fact that the information is being collected; and

b. the purpose for which the information is being collected; and

c. the intended recipients of the information; and

d. the name and address of:

   i. the agency that is collecting the information; and

   ii. the agency that will hold the information; and

e. if the collection of the information is authorised or required by or under law:

   i. the particular law by or under which the collection of the information is authorised or required; and

   ii. whether the supply of the information by that individual is voluntary or mandatory; and

f. the consequences (if any) for that information by that individual if all or any part of the requested information is not provided; and

g. the rights of access to, and correction of, information provided by the IPPs (being the Information Privacy Principles).

2. The steps referred to in subclause (1) must be taken before the information is collected or, if that is not practicable, as soon as practicable after the information is collected.

3. An agency is not required to take the steps referred to in subclause (1) in relation to the collection of information from an individual if the agency has taken those steps on a recent previous occasion in relation to the collection, from that individual, or the same information or information of the same kind.

4. It is not necessary for an agency to comply with subclause (1) if the agency believes, on reasonable grounds:

   a. that non-compliance would not prejudice the interests of the individual concerned, or

   b. that non-compliance is necessary:

      i. to avoid prejudice to the maintenance of the law by any public sector agency, including prejudice to the prevention, detection, investigation, prosecution, and punishment of offences; or

      ii. for the enforcement of a law that imposes a pecuniary penalty; or

      iii. for the protection of public revenue; or

      iv. for the conduct of proceedings before any court or tribunal (being proceedings that have been commenced or are reasonable in contemplation); or

   c. that compliance would prejudice the purposes of the collection; or

   d. that compliance is not reasonably practicable in the circumstances of the particular case; or

   e. that the information:

      i. will not be used in a form in which the individual concerned is identified; or

      ii. will be used for statistical or research purposes and will not be published in a form that could reasonably be expected to identify the individual concerned.

Information privacy principle 4

Manner of collection of personal information

An agency may collect personal information only:

a. by a lawful means; and

b. by a means that, in the circumstances of the case (particularly in circumstances where personal information is being collected from children or young persons):

   i. is fair; and

   ii. does not intrude to an unreasonable extent upon the personal affairs of the individual concerned.

Information privacy principle 5

Storage and security of personal information

An agency that holds personal information must ensure:

a. that the information is protected, by such security safeguards as are reasonable in the circumstances to take, against:

   i. loss; and

   ii. access, use, modification, or disclosure that is not authorised by the agency; and

   iii. other misuse; and

b. that, if it is necessary for the information be given to a person in connection with the provision of a service to the agency, everything reasonably within the power of the agency is done to prevent unauthorised use or unauthorised disclosure of the information.

Information privacy principle 6

Access to personal information

1. An individual is entitled to receive from an agency upon request:

   a. confirmation of whether the agency holds any personal information about them; and

   b. access to their personal information

2. If an individual concerned is given access to personal information, the individual must be advised that, under IPP 7, the individual may request the correction of that information.

3. This IPP is subject to the provisions of Part 4 of the Act which sets out the manner in which requests can be made and the limited circumstances in which a request may be refused (refer Privacy procedure).

Information privacy principle 7

Correction of personal information

1. An individual whose personal information is held by an agency is entitled to request the agency to correct the information.

2. An agency that holds personal information must, on request or on its own initiative, take such steps (if any) that are reasonable in the circumstances to ensure that, having regard to the purposes for which the information may lawfully be used, the information is accurate, up to date, complete, and not misleading.

3. When requesting the correction of personal information, or at any late time, an individual is entitled to:

   a. Provide the agency with a statement of the correction sought to the information (a statement of correction); and

   b. Request the agency to attach the statement of correction to the information is the agency does not make the correction sought.

4. If an agency that holds personal information is not willing to correct the information as requested and has been provided with a statement of correction, the agency must take such steps (if any) that are reasonable in

the circumstances to ensure that the statement of correction us attached to the information in a manner that ensures that it will always be read with the information.

5. If an agency corrects personal information or attaches a statement of correction to personal information, that agency must, so far as is reasonably practicable, inform every other person to whom the agency has disclosed the information.
6. Subclauses (1) to (4) are subject to the provisions of Part 4 of the Act.

Information privacy principle 8

Accuracy, etc, of personal information to be checked before use or disclosure.

An agency that holds personal information must not use or disclose that information without taking any steps that are, in the circumstances, reasonable to ensure that the information is accurate, up to date, complete, relevant, and not misleading.

Information privacy principle 9

Agency not to keep personal information for longer than necessary.

An agency that holds personal information must not keep that information for longer than is required for the purposes for which the information may lawfully be used.

Information privacy principle 10

Limits on use of personal information

1. An agency that holds personal information that was obtained in connection with one purpose may not use the information for any other purpose unless the agency believes, on reasonable grounds:
    a. that the purpose for which the information is to be used is directly related to the purpose in connection with which the information was obtained; or
    b. that the information:
        i. is to be used in a form in which the individual concerned is not identifies; or
        ii. is to be used for statistical or research purposes and will not be published in a form that could reasonably be expected to identify the individual concerned; or
    c. that the use of the information for that other purpose us authorised by the individual concerned; or
    d. that the source of the information is a publicly available publication and that, in the circumstances of the case, it would not be unfair or unreasonable to use the information; or
    e. that the use of the information for that other purpose is necessary:
        i. to avoid prejudice to the maintenance of the law by any public sector agency, including prejudice to the prevention, detection, investigation, prosecution, and punishment of offences; or
        ii. for the enforcement of a law that imposes a pecuniary penalty; or
        iii. for the protection of public revenue; or
        iv. for the conduct of proceedings before any court or tribunal (being proceedings that have been commenced or are reasonably in contemplation); or
    f. that the use of the information for that other purpose is necessary to prevent or lessen a serious threat to:
        i. public health or public safety; or
        ii. the life or health of the individual concerned or another individual.

2. In addition to the uses authorised by subclause (1), and intelligence and security agency that holds personal information that was obtained in connection with one purpose may use the information for any other purpose (a secondary purpose) if the agency believes on reasonable grounds that the use of the information for the secondary purpose is necessary to enable the agency to perform any of its functions.

Information privacy principle 11

Limits on disclosure of personal information

1. An agency that holds personal information must not disclose the information to any other agency or to any person unless the agency believes, on reasonable grounds:
    a. that the disclosure of the information is one of the purposes in connection with which the information was obtained or is directly related to the purposes in connection with which the information was obtained; or
    b. that the disclosure is to the individual concerned; or
    c. that the disclosure is authorised by the individual concerned; or
    d. that the source of the information is a publicly available publication and that, in the circumstances of the case, it would not be unfair or unreasonable to disclose the information; or
    e. that the disclosure of the information is necessary:
        i. to avoid prejudice to the maintenance of the law by any public sector agency, including prejudice to the prevention, detection, investigation, prosecution, and punishment of offences; or
        ii. for the enforcement of a law that imposes a pecuniary penalty; or
        iii. for the protection of public revenue; or
        iv. for the conduct of proceedings before any court or tribunal (being proceedings that have been commenced or are reasonably in contemplation); or
    f. that the disclosure of the information is necessary to prevent or lessen a serious threat to:
        i. public health or public safety; or
        ii. the life or health of the individual concerned or another individual; or
    g. that the disclosure of the information is necessary to enable an intelligence and security agency to perform any of its functions; or
    h. that the information:
        i. is to be used in a form in which the individual concerned is not identified; or
        ii. is to be used for statistical or research purposes and will not be published in a form that could reasonably be expected to identify the individual concerned; or
        iii. that the disclosure of the information is necessary to facilitate the sale or other disposition of a business as a going concern.
2. This IPP is subject to IPP 12.

Information privacy principle 12

Disclosure of personal information outside New Zealand

1. An agency (A) may disclose personal information to a foreign person or entity (B) in reliance on IPP 11(1)(a), (c), (e), (f), (h), or (i) only if:

a. the individual concerned authorises the disclosure to B after being expressly informed by A that B may bot be required to protect the information in a way that, overall, provides comparable safeguards to those in this Act; or

b. B is carrying on business in New Zealand and, in relation to the information, A believes on reasonable grounds that B is subject to this Act; or

c. A believes on reasonable grounds that B is subject to privacy laws that, overall, provide comparable safeguards to those in this Act; or

d. A believes on reasonable grounds that B is a participant in a prescribed binding scheme; or

e. A believes on reasonable grounds that B is subject to privacy laws of a prescribed country; or

f. A otherwise believes on reasonable grounds that B is required to protect the information in a way that, overall, provides comparable safeguards to those in this Act (for example, pursuant to an agreement entered into between A and B).

2. However, subclause (1) does not apply if the personal information is to be disclosed to B in reliance on IPP 11(1)(e) or (f) and it is not reasonably practicable in the circumstances for A comply with the requirements of subclause (1).

3. In this IPP:

prescribed binding scheme means a binding scheme specified in regulations made under section 213 of the Act,

prescribed country means a country specified in regulations made under section 214 of the Act.

Information privacy principle 13

Unique identifiers

1. An agency (A) may assign a unique identifier to an individual for use in its operations only if that identifier is necessary to enable A to carry out 1 or more of its functions efficiently.

2. A may not assign to an individual a unique identifier that, to A's knowledge, is the same unique identifier as has been assigned to that individual by another agency (B), unless:

   a. A and B are associated persons within the meaning of subpart YB of the Income Tax Act 2007; or

   b. the unique identifier is to be used by A for statistical or research purposes and no other purpose,

3. To avoid doubt, A does not assign a unique identifier to an individual under subclause (1) by simply recording a unique identifier assigned to the individual by B for the sole purpose of communicating with B about the individual.

4. A must take any steps that are, in the circumstances, reasonable to ensure that:

   a. a unique identifier is assigned only to an individual whose identity is clearly established; and

   b. the risk of misuse of a unique identifier by any person is minimised (for example, by showing truncated account numbers on receipts or in correspondence).

5. An agency may not require an individual to disclose any unique identifier assigned to that individual unless the disclosure is for one of the purposes in connection with which that unique identifier was assigned or is for a purpose that is directly related to one of those purposes.

Privacy Procedure

Document control

Policy associated to	Privacy	**Approval date**	dd/mm/yyyy

This procedure is relevant to all employees of WITT, including contracted staff, consultants and secondees providing services for WITT, and those of fixed-term contracts (collectively referred to as kaimahi in this procedure). Where relevant, this procedure should also be followed by Governance, which extends to all those operating at a governance level, including Board members and members of the Board's advisory committees.

This procedure applies to Personal Information collected and held by WITT in respect of any identifiable individual.

1. Purpose

1.1. The purpose of this procedure is to ensure WITT complies fully with its obligations under the Privacy Act 2020 (the Act), including any applicable codes of practice issued by the Privacy Commissioner under the Act. It is intended to provide high level guidance for WITT.

1.2. This procedure should be read in conjunction with the Privacy policy and Cyber Incident Response Plan.

2. Principles

2.1. The Privacy Officer is responsible for managing privacy matters that arise within the organisation.

2.2. All privacy breaches must undergo a risk assessment to categorise the breach as either low, medium, or high risk.

2.3. Where any 'high risk' breaches are identified, or any 'notifiable' breaches occur as defined by the Privacy Act 2020, kaimahi are responsible for reporting these to the Privacy Officer.

3. Procedure

Collection of personal information

3.1. All kaimahi shall comply with Information Privacy Principles 1 to 4 prescribed in section 22 of the Act (refer to the Appendix in the Privacy policy).

3.2. Any forms that collect Personal Information about Governance, kaimahi, ākonga or any other individuals (including employers) (including both physical and electronic forms) must include a privacy statement and specify the purpose(s) for which the information is being collected, together with any other matters that should be disclosed under the Act. The standard WITT Privacy Notice should be used in the context of ākonga.

Recruitment of kaimahi

3.3. The Director responsible for People, Culture, and Wellbeing must ensure that:

a) all Personal Information collected from applicants is directly relevant to the position advertised

b) all data collected is treated with due regard to confidentiality and privacy requirements.

3.4. Without limiting the foregoing, **Governance and kaimahi** must:

a) have the applicant's permission to contact referees nominated on any application form or associated correspondence prior to contacting the referees

b) not ask any other person to provide information about the applicant without the applicant's consent. If the applicant is a current or past kaimahi of WITT, **Governance and kaimahi** may consult the applicant's personnel file.

Access to personal information

3.5. All Governance and kaimahi shall comply with Information Privacy Principles 6 prescribed in section 22 of the Act (refer to the Appendix in the Privacy policy).

3.6. Any kaimahi wanting to access their own or another's Personal Information may be required to first produce identification to the person holding the information. Such as a current New Zealand driver licence, passport, 18+ card, or a WITT kaimahi ID.

Access to WITT ākonga files

3.7. Kaimahi may access Personal Information relating to WITT ākonga only if that is necessary for the kaimahi to carry out their employment responsibilities.

3.8. No person may remove any WITT ākonga file from a physical location where it is held unless they are required to by law or have approval from the relevant Director of School or such other person of equivalent authority at the relevant location. Any WITT ākonga files removed from a campus must be kept safely and securely at all times in accordance with section 3 of these Privacy procedures.

3.9. WITT ākonga wishing to view a physical copy of their own files must first request access from the relevant Director of School (or equivalent) who, if approved, will arrange for kaimahi to be present during the viewing.

3.10. A WITT ākonga must not remove any information from, or alter any part of, their physical WITT ākonga file.

3.11. Any 'evaluative material' (as referred to in section 50 of the Privacy Act 2020) supplied in confidence by the writer (e.g., expressions of opinion contained in reports, references, assessments) may be disclosed to the ākonga only at the discretion of the relevant Director of School (or equivalent) and with the written consent of the person who supplied the evaluative material, unless otherwise required by law.

Access to Governance or kaimahi files by Governance or kaimahi

3.12. Subject to the provisions of this procedure and any limitations specified in the Act, all Governance and kaimahi have the right to access their own Governance or kaimahi file.

3.13. Governance or kaimahi should request permission from the People, Culture and Wellbeing team if they wish to access their file.

3.14. Governance and kaimahi must not remove any information from, or alter any part of, their file. The original file must stay in a secure location at WITT.

3.15. Governance and kaimahi may request a copy of any document or extract from their file.

3.16. Any 'evaluative material' about Governance or kaimahi (as referred to in section 50 of the Privacy Act 2020) supplied in confidence by the writer (e.g. expressions of opinion contained in reports, references, assessments, reviews) may be disclosed to Governance or kaimahi only at the discretion of the relevant manager and with the written consent of the person who supplied the evaluative material, unless otherwise required by law.

Access to Governance and kaimahi files by other WITT kaimahi or Governance

3.17. Authorised personnel may access kaimahi and Governance files but only if that access is necessary for the purpose of carrying out their employment duties/role. In accessing the files, the authorised person may

only access the parts of the files that are relevant to the employment duty/role they are carrying out. For the purposes of this section, authorised personnel comprise:

a) Chair and Deputy Chair of the Board in relation to Governance and the Chief Executive

b) Members of the Executive Leadership Team

c) Line managers (permitted access to the kaimahi files of those they manage)

d) Kaimahi employed in People, Culture and Wellbeing team; and

e) Executive Assistants and administrators acting on the direction of those Governance and kaimahi referred in paragraphs 3.19a)-d) (inclusive)

f) Any other kaimahi expressly authorised by the Director responsible for People, Culture and Wellbeing or the Chief Executive.

Maintaining Personal Information

3.18. All Governance and kaimahi shall comply with Information Privacy Principles 7 and 8 prescribed in section 22 of the Act (refer to the Appendix in the Privacy policy).

3.19. Kaimahi responsible for maintaining files containing Personal Information must ensure they contain accurate, up to date, complete and relevant information that is not misleading.

3.20. All Governance and kaimahi must ensure that their current name and contact details provided to WITT are correct and must notify People, Culture and Wellbeing kaimahi when any changes occur.

Corrections to files

3.21. Kaimahi and Governance may at any time request corrections to their Personal Information. A request for correction must be noted in the individual's record.

3.22. If a correction is requested, the person who maintains the file must take reasonable steps to correct that information, having regard to:

a) the purposes for which the information may lawfully be used, and

b) the obligation of WITT to take reasonable steps to ensure that the information is accurate, up to date, complete, and not misleading.

3.23. If the person who maintains the file does not agree to the correction, they must ensure that any statement provided by Governance, WITT ākonga, or kaimahi is able to be viewed alongside the original information.

Maintaining kaimahi files

3.24. Kaimahi who require access to kaimahi information to carry out their employment duties/role responsibilities may maintain Personal Information relating to kaimahi and Governance to the extent that the information is required to carry out their employment duties/role responsibilities.

Storage and security of Personal Information

3.25. All Governance and kaimahi must comply with Information Privacy Principles 5 and 9 prescribed in section 22 of the Act, the Public Records Act 2005 and the Information and Records Management policy.

3.26. Hard copy files containing Personal Information must be stored in a secured and locked storage space. Individuals holding these files are responsible for their security.

3.27. Hard copy files containing Personal Information shall not be removed from premises of WITT, except as permitted under the Privacy policy or this procedure. Where information is removed from premises of WITT (excluding kaimahi files which should never be removed from premises of WITT except in accordance with

these procedures or the approval of the Privacy Officer), that information shall be kept safely and securely at all times, including without limitation:

a) information must be stored in zipped up laptop bags or other enclosed storage

b) information must not be left in a car

c) if the kaimahi is in transit or has no choice but to leave the information in a car, place it under the seats or in the boot

d) do not leave information unattended at any time if you are travelling

e) upon reaching your destination, the information must be brought inside and kept behind a locked door and not in a communal area.

3.28. Personal Information shall not be kept for longer than is required for the purposes for which WITT collected the information.

3.29. The Director responsible for People, Culture and Wellbeing (or their delegate) is responsible for ensuring that kaimahi files containing Personal Information are retained and disposed of within the timeframes set out in the Records Management section of the Privacy policy.

Online security of Personal Information.

3.30. The Digital team are responsible for the security of the electronic management systems used to collect and manage Personal Information relating to WITT kaimahi and must ensure that:

Ākonga and kaimahi information

a) Access to electronic management systems for WITT shall be granted to kaimahi only to the extent that each kaimahi requires access to the relevant electronic management system in order to carry out their WITT responsibilities.

b) Stored Personal Information (WITT ākonga and kaimahi) must be backed up in an appropriate manner.

Kaimahi information

a) Managers are given access only to the details of the kaimahi they are responsible for.

b) Appropriate access is given to managers who require WITT-wide information in order to meet WITT business requirements, provided that the access is generic in nature and does not identify any kaimahi, unless identification is necessary for the particular business transaction.

c) The only means of access to the Personal Information of any kaimahi record, held and managed electronically, is by way of appropriate identifications set out in point 3.7.

3.31. Kaimahi must ensure that, when viewing ākonga or kaimahi information, no unauthorised person is able to view the information.

Offsite storage

3.32. Records containing Personal Information may be sent offsite for safe and secure storage. A record of information sent offsite must be kept, including the date the information was sent offsite. This will be documented in the Information and Records Management policy.

3.33. In accordance with the Public Records Act 2005, and in broad terms, the retention periods for documents are as in the Record Management section of the Privacy policy, and according to the Information and Records Management policy.

Use of Personal Information

3.34. All Governance and kaimahi shall comply with Information Privacy Principle 10 prescribed in section 22 of the Act (refer to the Appendix in the Privacy policy).

3.35. Governance and kaimahi must only use Personal Information relating to any ākonga, Governance, kaimahi or other person for the purpose for which that information was collected, unless permitted under one of the exceptions listed in the Act, for example:

a) the purpose for which the information is to be used is directly related to the purpose for which the information was collected

b) the information is to be used in a form in which the individual concerned is not identified

c) the information is to be used for statistical or research purposes and will not be published in a form that would identify the individual concerned, or

d) they have the written consent of the individual concerned.

3.36. All Governance and kaimahi shall comply with Information Privacy Principles 11 and 12 prescribed in section 22 of the Act.

3.37. Governance and kaimahi must not disclose any Personal Information relating to any ākonga or kaimahi to any person or agency (other than to authorised members of WITT kaimahi), including parents, partners, and employers of that ākonga or kaimahi, unless permitted under one of the exceptions listed in the Act, for example:

a) the disclosure is one of the purposes for which the information was collected or is directly related to one of the purposes for which the information was collected

b) they have the written consent of the individual concerned, or

c) they are required to by law (e.g. to assist the Police with detecting, investigating, or prosecuting and offence).

3.38. Governance and kaimahi must exercise particular care to divulge Personal Information when using social media.

3.39. When a kaimahi receives a request for Personal Information that relates to someone other than the requester, they must consult with the Privacy Officer if they are unsure whether or not to disclose that information.

Disclosure of Personal Information relating to WITT ākonga

3.40. Kaimahi shall seek the advice of the Privacy Officer before disclosing any personal information.

3.41. Kaimahi must not include any Personal Information about ākonga in any material issued, unless they have the prior written consent of that ākonga.

3.42. WITT may be required from time to time to provide Personal Information relating to ākonga to the Privacy Commissioner acting within their authority under the Act.

3.43. Kaimahi may disclose whether ākonga have obtained a qualification from WITT if the qualification was awarded at a public graduation ceremony and/or the qualification was published in the graduation booklet.

3.44. If a qualification was not awarded at a public ceremony (whether in person or in absentia) and/or published in the graduation booklet, the written permission of the ākonga must be obtained before the information can be released.

3.45. If published, examination results must use appropriate ākonga ID numbers rather than ākonga names or other identifiers, unless published directly to the ākonga and to no other person.

Disclosure of Personal Information related to kaimahi

3.46. Any requests for Personal Information relating to kaimahi (whether prospective, current or former) must be referred to the People, Culture and Wellbeing team. In cases of doubt, People, Culture and Wellbeing kaimahi shall seek the advice of the Privacy Officer before disclosing any information.

3.47. WITT may include details of kaimahi (such as name, work contact details, title, and areas of expertise of that kaimahi) in WITT publications including promotional brochures and the WITT website.

3.48. WITT is sometimes required as a matter of law to provide Personal Information relating to kaimahi to government agencies such as the Tertiary Education Commission and the Inland Revenue Department.

3.49. WITT also provides Personal Information as necessary to meet its obligations as an insured party under its kaimahi insurance policy.

Information collected from WITT website and online marketing

3.50. WITT collects and stores information (such as IP address, details of visit, type of internet browser used) about its website visitors for statistical purposes, to improve the website and to assist in the promotion of WITT and its programmes. That information is unlikely to constitute Personal Information under the Act, unless the visitor voluntarily provides information which enables them to be personally identified or uses a third-party service which requires logging in to a restricted account.

3.51. Third-party vendors (such as Google) display advertisements for WITT on internet sites and use cookies (small text files) to customise the visitor's experience and provide statistical information to the vendor. A visitor to such a site has the right to opt out by disabling the use of cookies on their browser.

Disclosure of Personal Information outside Aotearoa New Zealand

3.52. WITT shall only disclose Personal Information to a foreign person or entity in the circumstances permitted under information privacy principle 12, for example:

a) the individual authorises the disclosure (after being expressly informed by WITT that the recipient may not be required to protect the information in a way that provides comparative safeguards to Aotearoa New Zealand's privacy laws);

b) the recipient is carrying on business in Aotearoa New Zealand and would accordingly be subject to the Act;

c) the recipient is subject to privacy laws that provide comparable safeguards to Aotearoa New Zealand's privacy laws; or

d) WITT has an agreement with the recipient that requires the recipient to comply with sufficient privacy and confidentiality safeguards.

Collection and use of information from outside Aotearoa New Zealand

3.53. Where WITT collects and uses Personal Information/personal data from outside of New Zealand, there is the potential that the privacy/data protection regimes of other countries may apply to the collection and use of that Personal Information. Given the potential for extraterritorial application of certain regimes, this can be a complex and challenging area. Therefore, where initiatives/changes in processes are proposed that would notably alter how Personal Information from overseas is collected and used, the Privacy Officer should be consulted.

Projects involving personal information – use of Privacy Impact Assessments

3.54. A Privacy Impact Assessment (PIA) is a useful tool to help assess and mitigate risk for changes involving personal information. For any project that is collecting, using or disclosing personal information it is

recommended that a PIA is completed. A PIA must be completed for any projects where all of the following applies:

- Does the proposed change involve or alter the collection, storage, use or disclosure of personal information?
- Is the personal information considered sensitive?
- Would the change be contrary to 'customer' expectations or put a significant amount of information at risk?

If kaimahi are unsure whether a PIA is required, WITT's Privacy Officer should be consulted as early as possible for guidance.

Breaches of privacy

3.55. In accordance with section 114 of the Act, WITT is required to report Notifiable Privacy Breaches to the Privacy Commissioner. Section 115 of the Act also requires that WITT notify the individual(s) affected by the Notifiable Privacy Breach has occurred or, where this is not reasonably practicable, give public notice of the breach.

3.56. All kaimahi must promptly report any privacy breaches at WITT to the Privacy Officer. The Privacy Officer, in conjunction with the Data Breach Response Plan Team, will assess whether or not any reported privacy breach is a Notifiable Privacy Breach and the appropriate action that should be taken having regard to the requirements of section 115 of the Act and the exceptions set out in section 116 of the Act. Where the breach relates to a technological matter, the Chief Information Security Officer must be informed immediately so that they can activate the Data Breach Response Plan and ensure immediate remedial action.

3.57. Where a Notifiable Privacy Breach has occurred:

- The WITT Privacy Officer will be notified; and
- In all cases, the WITT Privacy Officer will notify the Chief Executive and the Executive Leadership Team.

The Privacy Officer will follow the Data Breach Response Plan when determining the correct strategy to apply in the circumstances, and any notifications that should be made to the Privacy Commissioner, affected individual(s), or whether to make a public notification.

3.58. Any public notifications of privacy breaches shall be made available on the WITT website.

Requests under the Privacy Act 2020

3.59. Section 40 of the Act allows any individual or their representative to request access to their Personal Information held by WITT.

Time Limits

3.60. In accordance with section 44 of the Act, WITT must respond to a privacy request as soon as reasonably practicable and no later than 20 working days after receiving the request.

3.61. The time limit for responding to an information privacy request may be extended in accordance with section 48 of the Act by the Chief Executive (or delegate), or WITT Privacy Officer if:

a) the request is for a large quantity of information, or requires a search through a large quantity of information, and meeting the original time limit would unreasonably interfere with the operations of WITT

b) consultations needed to make a decision are such that a decision on the request cannot be made within the original time limit, or

c) the processing of the request raises issues of such complexity that a response cannot reasonably be given within the original time limit.

3.62. If an extension is required, the kaimahi dealing with the information request must notify the Chief Executive (or delegate), the WITT Privacy Officer as soon as practicable and, in any event, before the expiry of the original time limit.

Exceptions – withholding of Personal Information

3.63. A request by an individual for access to their information held by WITT must be granted unless good reasons exist (as set out in the Act) to withhold the information. Sections 49 to 53 of the Act set out the bases on which a request for Personal Information can be refused. This includes withholding Personal Information where:

a) the disclosure of the information would be likely to pose a serious threat to the life, health or safety of any individual or to the public health or public safety

b) the disclosure of the information would create a significant likelihood of serious harassment of an individual

c) the disclosure of the information would involve the unwarranted disclosure of the affairs of another individual or of a deceased individual

d) the disclosure of the information would breach legal professional privilege

e) the request is frivolous or vexatious, or the information requested is trivial, or

f) the information requested does not exist or cannot be found.

3.64. Requests for Personal Information by any other person or agency other than the individual to whom the information relates are not IPP6 requests (i.e. requests under the Privacy Act 2020) but should be more properly considered as requests for information under the Official Information Act 1982 (OIA) and disclosure must be considered within the context of the OIA. This does not apply where the requester is an agent or representative of the individual to whom the information relates and the relevant criteria under section 57 of the Act are met.

Before responding to a request

3.65. Before responding to a privacy request, WITT must meet the criteria specified in section 57 of the Act, including without limitation, the requirements specified in section 57 of the Act, including without limitation, the requirements specified in sections 3.67 to 3.69 (inclusive) of this procedure.

3.66. WITT must satisfy itself as to the identity of the requestor, specifically:

a) where information is supplied by email, the email address must match the email address held on records WITT holds for that individual (if any)

b) where information is supplied by post, the postal address must match the postal address held on records WITT holds for that individual (if any) and the envelope must be clearly marked as private and confidential, and

c) where information is supplied in person, the requestor must first produce identification, such as a current New Zealand driver licence, passport, or 18+ card.

3.67. Information shall be supplied by email or in person to the maximum extent possible.

3.68. Where information is requested by a representative or agent of the individual, before supplying information to the requestor WITT shall require a signed authorisation, email confirming authority or other sufficient authority from the individual.

The Privacy Commissioner

3.69. The Privacy Commissioner can investigate complaints about actions that may be a breach of the Act. For an explanation of the Privacy Commissioner's complaints process, please visit: https://www.privacy.org.nz/your-rights/making-a-complaint-to-the-privacy-commissioner/

3.70. All enquiries, correspondence or other communications received by WITT from the Office of the Privacy Commissioner regarding compliance with the Act must be promptly forwarded by kaimahi to the Privacy Officer.

4. Responsibilities

Role	Responsibilities
Director responsible for People, Culture and Wellbeing	– Ensure that kaimahi files containing Personal Information are retained and disposed of within the timeframes set out in the Privacy policy – Recruitment procedures are followed as set out in this procedure – All points outlined in the Privacy policy and this procedure are followed in line with your role
Governance	– All points outlined in the Privacy policy and this procedure are followed in line with your role – If you have any doubts or concerns, contact the Privacy Officer
People, Culture and Wellbeing kaimahi	– Update changes to Personal Information as soon as you are notified – In cases of doubt, seek the advice of the Privacy Officer before disclosing any information – Handle requests from Governance and kaimahi to access their files as laid out in this procedure – Handle all files described in this procedure in line with this procedure and the Privacy policy – All points outlined in the Privacy policy and this procedure are followed in line with your role
WITT kaimahi	– All points outlined in the Privacy policy and this procedure are followed in line with your role – If you have any doubts or concerns, contact the Privacy Officer – Promptly report any breaches to the Privacy Officer – Assist with requests made to WITT under the Act, where required – Promptly forward any compliance notices or other correspondence received to the Privacy Officer – If responsible for engaging contractors or consultations, ensure contractors and consultants understand their obligations under the Act and undertake to comply with the Privacy policy

Privacy Officer	– All points outlined in the Privacy policy and this procedure are followed in line with your role. – The Privacy Officer is the primary contact responsible for engaging with the Privacy Commissioner in relation to privacy matters with respect to WITT. This includes responding to compliance notices, cooperating with investigations or complaint proceedings and submitting a notice of any Notifiable Privacy Breach.

Protected Disclosures (Whistleblowing)

Document control

Category	People, Culture and Wellbeing	**Sub-category**	Supporting Staff at Work
Version number	01	**Responsibility**	Director responsible for People, Culture and Wellbeing
Approval date	11/09/2026	**Next review**	11/09/2029
Approved by	Business Division Leadership	**Resolution number**	N/A

1. Purpose

1.1. The purpose of this policy is to facilitate and encourage the reporting and investigation of matters of serious wrongdoing in and by WITT.

1.2. To comply with the laws and practices that protect the rights of people who raise concerns about serious wrongdoing, including the Protected Disclosures (Protection of Whistleblowers) Act 2022 ('the Act').

2. Application

2.1. This policy applies to all current and former employees of WITT, including contracted staff, consultants and secondees providing services for WITT, which extends to all those operating at governance level, including Council members, and members of Council's advisory committees, and those on fixed-term contracts (collectively referred to as kaimahi in this policy).

3. Definitions

Abbreviations and Definitions

Term	Definition
Appropriate authority	An appropriate authority is a trusted external party who can be approached if a discloser is not confident about making the disclosure within WITT. A discloser may report serious wrongdoing to an appropriate authority at any time – they do not have to go through WITT first. An appropriate authority includes: a) The head or deputy head of any public sector organisation b) Any officer of Parliament as listed in Schedule 2 of the Act (e.g., the Ombudsman, Controller and Auditor-General); c) and the membership body of a particular profession, trade, or calling with the power to discipline its members. Appropriate authorities, as receivers of protected disclosures, should handle a protected disclosure in accordance with the requirements in the Act. Special provisions of the Act

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	limit who the appropriate authorities are for disclosures relating to intelligence and security or international relations information: a) disclosures that include international relations information must only be disclosed to an Ombudsman b) disclosures that include intelligence and security information must only be disclosed to the Inspector of Intelligence and Security, or if the information relates to serious wrongdoing in or by the office of the Inspector-General of Intelligence and Security, the Prime Minister. Note: Ministers and members of Parliament are not appropriate authorities.
Discloser/Whistle-blower	A discloser or whistle-blower is a person who has an employment type relationship with the organisation they are disclosing about. This includes current and former employees, homeworkers, secondees, contractors, volunteers, and board members.
Frivolous complaint	A complaint without serious purpose or value. It may have little merit and be trivial, or where investigating it would be out of proportion with the seriousness of the issues complained about.
Good faith	To deal with each other in a way that does not, or will not, mislead or deceive each other. A mutual obligation shared by both the employer and kaimahi to actively work constructively together and with open communication.
Legal privilege	Legal privilege protects communications between a client (e.g. WITT) and their legal adviser if the communication was: a) intended to be confidential; and b) made for the purposes of requesting or obtaining legal advice.
Natural justice	Natural justice means that a process must be conducted without bias. It includes three key rules to enable this: a) In an investigation, kaimahi must be advised of the allegations in as much detail as possible, given time to prepare and present their side of the story including evidence and must be given the opportunity to reply to the allegations. b) Investigators and decision makers must be impartial and act without bias in procedures related to decision making. Decisions must be based on a balanced and considered assessment of the information and evidence. c) Decisions must be based on logical proof or evidence. Investigators or decision makers should be able to clearly point to the evidence on which the decision is based. Evidence presented by one party must be disclosed to the other party, who may then have the opportunity to respond.
Protected disclosure	A protected disclosure is when the discloser believes on reasonable grounds that there is, or has been, serious wrongdoing in or by their organisation. For a disclosure to be protected, it must generally be disclosed in accordance with the Act and not disclosed in bad faith.
Receiver	The person who received the disclosure from the discloser (WITT or an appropriate authority)
Retaliate	Retaliate means doing any of the following: a) dismissing the employee b) refusing or omitting to offer or afford to the employee the same terms of employment, conditions of work, fringe benefits, or opportunities for training,

	promotion, and transfer as are made available to other employees of the same or substantially similar qualifications, experience, or skills employed in the same or substantially similar circumstances c) subjecting the employee to any detriment or disadvantage (including any detrimental or disadvantageous effect on the employee's employment, job performance, or job satisfaction) in circumstances in which other employees employed by the employer in work of that description are not or would not be subjected to such detriment or disadvantage d) retiring the employee, or requiring or causing the employee to retire or resign e) organising to do any of the above
Serious wrongdoing	Serious wrongdoing is an act, omission, or course of conduct, which constitutes one or more of the following: a) An offence b) A serious risk to public health, or public safety, or the health or safety of any individual, or to the environment c) A serious risk to the maintenance of the law including the prevention, investigation and detection of offences or the right to a fair trial d) An unlawful, corrupt, or irregular use of public funds or public resources e) Oppressive, unlawfully discriminatory, or grossly negligent or that is gross mismanagement by a public sector employee or person performing a function or duty or exercising a power on behalf of a public sector organisation or the Government
Vexatious complaint	A complaint without merit that is intended to cause inconvenience or expense to WITT or any member of staff. Includes obsessive, persistent, insistent, prolific, harassing or repetitious complaints. Where the complainant is insistent on pursuing unmeritorious complaints and/or unrealistic outcomes beyond all reason, or complaints with merit in an unreasonable manner.

4. Policy

Principles

4.1. WITT aims to maintain an engaging, safe, and ethical working environment. Kaimahi are encouraged to report serious wrongdoing; and WITT is committed to the protection of those who make protected disclosures.

4.2. WITT will:

a) Protect the identity of kaimahi who make a protected disclosure in accordance with the Act, this policy and its related procedures.

b) Take no disciplinary proceedings or retaliatory action (whether actual or threatened) against the person for making a protected disclosure, or for referring one to an appropriate authority, provided that the disclosure was made in good faith and was not frivolous, vexatious, or trivial.

c) Treat kaimahi making a protected disclosure and their relatives and associates no less favourably than others in the same or similar circumstances, provided that the disclosure is made in good faith and is not frivolous, or vexatious.

4.3. Neither a discloser who makes a protected disclosure nor a receiver who refers a protected disclosure to an appropriate authority is liable to any civil, criminal, or disciplinary proceeding because of making or referring the disclosure.

4.4. Kaimahi who disclose their own wrongdoing are not protected under the Act and will be subject to normal disciplinary proceedings and liabilities as if another individual had disclosed the wrongdoing. In determining any action that WITT may take, consideration will be given to them coming forward on their own volition.

4.5. A disclosure will be protected if all the following are true:

a) the information is about serious wrongdoing in or by WITT

b) you reasonably believe the information is true or likely to be true

c) you make the disclosure to an appropriate person as outlined in the Protected Disclosures Procedures

d) you want the disclosure to be protected and for the matter to be addressed under this policy and related procedure

e) in making the disclosure internally to WITT, you:

i. comply with this policy, WITT Protected Disclosure procedure and any other aspects of the Act that may be relevant; or

ii. make the disclosure to the Chief Executive or delegated authority.

f) in making the disclosure externally to an appropriate authority, you comply with the Act.

4.6. Providing a disclosure is made in accordance with 4.5 above, you will be entitled to protection even if:

a) you are mistaken and that there is no serious wrongdoing,

b) you do not refer to the name of the Act when making the disclosure, or

c) you technically fail to comply with some of the Act's requirements (as long as you have substantially complied with the Act),

d) you also make the disclosure to another person (as long as you do so on a confidential basis, to seek advice about whether or how to make a protected disclosure).

4.7. Your disclosure will not be protected if:

a) you know the allegations are false,

b) you do not act in good faith,

c) the information you're disclosing is subject to legal privilege,

d) you disclose the information to the media, on social media, or to any third parties other than for the purpose/s of clause 4.6 d).

4.8. A person who discloses information in support of, or relating to, someone else's protected disclosure is also entitled to protection under the Act if that person:

a) does not disclose in bad faith; and

b) discloses the information is accordance with this policy, the related procedure, and the Act.

The same protections will apply to that discloser as if the information were a protected disclosure.

4.9. WITT is committed to addressing protected disclosures thoroughly, in a timely manner, and in accordance with the Act. The processes which WITT will undertake to do this are outlined in the Protected Disclosures (Whistleblowing) procedure which should be read in conjunction with this policy.

4.10. Serious wrongdoing is defined in this policy (section 3, Definitions) and by the Act. Concerns such as dissatisfaction with leadership, more minor misconduct matters, or employment issues which are more properly covered by the Employment Relations Act 2000, may not amount to serious wrongdoing and therefore would not be covered by this policy, its related procedure, or the Act.

4.11. Further information and guidance on making a protected disclosure can be found here https://www.ombudsman.parliament.nz/what-we-can-help/serious-wrongdoing-work-whistleblowing.

Responsibilities

Role	Responsibilities
All kaimahi	– Be aware of and take all reasonable steps to ensure compliance with this policy
Managers	– Responsible for the day-to-day management and implementation of this policy
Discloser/Whistle-blower	– Follow this policy and the related procedures in making a protected disclosure
Receiver	– Follow this policy and the related procedures in receiving and addressing a protected disclosure
Investigator	– May be another WITT employee or an external investigator – Investigates the complaint according to the terms of reference – Must be neutral and consider all information in a balanced way – Establishes the facts but does not make or influence the decision regarding any action to be taken

5. Procedure

5.1. Protected Disclosures (Whistleblowing) Procedure

6. Related forms and guidance documents

Related policies

- Addressing Bullying Harassment and Discrimination
- Conflict of Interest
- Staff Code of Conduct

Related Legislation

- Privacy Act 2020
- Protected Disclosures (Protections of Whistleblowers) Act 2022

7. Record management

Record	Responsibility	Filed	Retention time	Disposal action
Disclosure and Assessment:	Director responsible for	Confidential secure password-	Retain as public archive	10 years after event resolved and

– Documentation – Correspondence – Acknowledgement – Timeline tracking	People, Culture and Wellbeing	protected file with access restricted strictly to the designated officer or investigator		all legal and administrative requirements completed
Confidentiality and Consent: – Identity protection tracking log – Consultation records				
Protection Against Retaliation: – Risk mitigation documentation – HR Security Notes				
Investigation: – Reports – Evidence – Interview records – Investigator notes				
Final Report: – Findings – Conclusion – Recommendations				

8. Revision history

Version	Description of change	Effective date
00	New policy	11/09/2026

Protected Disclosures (Whistleblowing) Procedure

Document control

Policy associated to	Protected Disclosures (Whistleblowing)	**Approval date**	11/09/2026

1. Purpose

The purpose of this procedure is to set out the process by which actual, suspected, or anticipated serious wrongdoing within WITT may be reported and how WITT will address such wrongdoings. This procedure does not set out the process for protected disclosures made by kaimahi to another appropriate authority – these authorities will follow their own procedures.

Alongside WITT Protected Disclosures (Whistleblowing) policy, this procedure provides information and guidance to kaimahi on the protections available under the Act.

This procedure and its related policy are separate from, and additional to, any rights and obligations that a person may have under the Act.

2. Overview

2.1. WITT is committed to the highest possible standards of openness, honesty, and accountability, and recognises it is likely that kaimahi will be the first to realise that there may be something seriously wrong within WITT. In line with this commitment, WITT encourages kaimahi with genuine and serious concerns about any aspect of WITT to come forward and voice those concerns as a 'protected disclosure', in line with our Protected Disclosures (Whistleblowing) policy and this related procedure.

2.2. All kaimahi must use good judgement to maintain the trust, respect and reputation of WITT, including taking action to prevent the occurrence of wrongdoing. If you become aware of any serious wrongdoing, you should follow the process set out in this procedure.

2.3. If you are unsure whether your concerns are best addressed through this procedure or through another avenue, you can arrange for a confidential conversation with the Director responsible for People, Culture and Wellbeing. For specialist external advice on making a protected disclosure you can contact the Ombudsman on 0800 802 602.

3. Procedure

Understanding protected disclosures

3.1. When kaimahi have reasonable grounds to believe that there is, or has been, serious wrongdoing in or by WITT, they can disclose that wrongdoing and be protected under the Act so long as the disclosure is made in accordance with this procedure, the related policy and the Act.

3.2. Serious wrongdoing is an act, omission, or course of conduct as defined in the Act and the policy.

3.3. Only current and former WITT kaimahi can make a protected disclosure about WITT. For the purposes of this procedure, this means anyone who is, or was formerly:

a) an employee (Permanent, Fixed Term or Casual)

b) a homeworker

c) a contractor

d) a secondee

e) a member of WITT Council

f) a member of one of the Council's advisory committees or the academic committee, or

g) a volunteer.

Making a protected disclosure

3.4. If you are aware of serious wrongdoing in or by WITT and would like to make a protected disclosure you can speak to any of the following people at WITT:

a) Your manager

b) Director of responsible for People, Culture and Wellbeing

c) Chief Executive

d) Council Chair

3.5. When making a protected disclosure you should inform the receiver that you want the disclosure to be protected and for the matter to be addressed under this procedure and related policy.

3.6. Allegations of serious wrongdoing should be made in good faith and not be frivolous, vexatious or without good reason.

3.7. Disclosures of serious wrongdoing within WITT can also be made to an appropriate external authority as defined in the policy.

3.8. A disclosure to an appropriate authority can be made at any time, you do not need to disclose serious wrongdoing internally first.

Information to provide

3.9. A disclosure can be made orally or in writing. When reporting wrongdoing, it will be helpful if you are able to provide some, or all of the following information to assist with an investigation:

a) The nature of the wrongdoing

b) Any background information including dates and history of the issue

c) Why you believe the allegation of wrongdoing is true

d) Any other supporting information you may have including:

- The names of the people involved, if this is known to you
- Any supporting documents/emails/messages relating to the wrongdoing
- The name(s) of others that may be able to verify or provide further relevant information

Making a disclosure in support of someone else's protected disclosure

3.10. A person who discloses information in support of, or relating to, someone else's protected disclosure is also entitled to protection under the Act if that person:

a) does not disclose in bad faith; and

b) discloses the information in accordance with this procedure, the related policy, and the Act.

The same protections will apply to that discloser as if the information were a protected disclosure.

Reporting other concerns

3.11. If you do not consider the wrongdoing serious enough to be a serious wrongdoing, or appropriate to disclose through this procedure, you can raise such matters under alternative processes, e.g., as a breach of the WITT Staff Code of Conduct. Alternatively, you can arrange for a confidential meeting with the Director responsible for People, Culture and Wellbeing to explore alternative avenues and select an appropriate way to have your concerns addressed. In this case, the protections of the Act will not apply.

What happens after you have made your disclosure?

3.12. Within 20 working days of receiving a protected disclosure, the receiver (WITT or an appropriate authority) will acknowledge to the discloser their receipt of the disclosure, consider whether it warrants investigation, and deal with the matter by doing one or more of the following:

a) investigating the disclosure

b) addressing any serious wrongdoing by acting or recommending action

c) referring the disclosure to an (or another) appropriate authority

d) deciding that no action is required.

3.13. The receiver will ask you to confirm whether you have made the disclosure to anyone else, and the outcome of that disclosure.

3.14. The receiver will inform you about what they have done or are doing to address the matter, including reasons for that decision.

3.15. If the receiver is unable to complete these actions within 20 working days, they should begin the process and inform you how long it may take.

Referrals

3.16. A protected disclosure may be referred by the receiver where there is a more appropriate person or authority to manage the disclosure. Referrals of a protected disclosure can be made:

a) by someone who receives a disclosure within WITT, to an appropriate authority

b) by someone who receives a disclosure within WITT, to another WITT kaimahi as listed in 3.4

c) by an appropriate authority to WITT, or to another appropriate authority.

3.17. The kaimahi to whom you made the disclosure must consult you before making a referral. The person to whom the disclosure is referred then becomes the receiver and the same protections will apply.

Further disclosure

3.18. You are entitled to disclose your protected disclosure further to a Minister of Parliament or the Speaker of the House if you reasonably believe that WITT or the appropriate authority:

a) has not acted as it should as set out in the “what happens once you have made your disclosure” section; or

b) in dealing with the matter has not addressed the serious wrongdoing.

Anonymity and confidentiality

3.19. If you make a protected disclosure, information which identifies you will be kept confidential, unless you consent to its disclosure, or its disclosure is essential to:

a) the effective investigation of the allegations; or

b) prevent serious risk to public health, public safety, the health or safety of an individual, or the environment; or

c) comply with the principles of natural justice; or

d) an investigation by a law enforcement or regulatory agency for the purpose of law enforcement.

3.20. The receiver will consult with the discloser before releasing identifying information in accordance with 3.19 a) or c) above. If practical, the receiver will also consult with the discloser before releasing identifying information in accordance with 3.19 b) or d). In any event, where information is released in accordance with 3.19, the receiver will inform the discloser of its release.

3.21. If you make a disclosure of wrongdoing, you must keep the disclosed information confidential between yourself and the receiver on accordance with this procedure and related policy (with the exception of support person as specified below).

3.22. If you need to talk to a support person, like a friend or colleague about your disclosure, you can do this and still be entitled to protection. However, you will only be entitled to protection if you have this conversation:

a) on a confidential basis; and

b) for the purpose of seeking advice about whether or how to make a protected disclosure in accordance with this procedure and related policy.

Breaches of confidentiality

3.23. If you believe information which identifies you has been released for reasons beyond those listed in 3.19 and that this release has caused or may cause you loss or detriment, you may be able to make a complaint under Part 5 of the Privacy Act 2020.

3.24. Information relating to complaints under the Privacy Act can be found here: https://www.govt.nz/browse/consumer-rights-and-complaints/how-to-complain/privacy-complaints/

Investigation process

3.25. The investigation process will vary depending on the nature of the wrongdoing reported. All investigations will be conducted in a manner that is timely, fair, objective and affords natural justice to all involved.

3.26. The allegations will be considered by the receiver to determine whether an investigation is warranted. The receiver may need to seek advice. In doing so they must ensure the confidentiality of the discloser is maintained.

3.27. In accordance with 3.12 and 3.14 you will be notified of this decision as soon as possible and not later than 20 working days after making your disclosure. You will be provided with reasons if it is decided that no action is required.

3.28. If an investigation is to be undertaken, this will occur as soon as possible. An investigation will generally be warranted unless the allegation is considered to be frivolous or vexatious. Where appropriate, an independent formal investigation will be undertaken.

3.29. Those accused of the wrongdoing will have the right to be heard on the allegation(s). If you made the disclosure and did not do so anonymously, you will also have a right to be heard during the investigation and to be kept informed of progress as appropriate.

3.30. If you make a disclosure in good faith that is found to be incorrect or is not upheld by the investigation, no action will be taken against you, and you will be entitled to the protections in accordance with WITT Protected Disclosures policy and under the Act.

3.31. If you have concerns with the way an investigation is progressing or the outcome of an investigation, there are avenues for you to raise your concerns. For more information on this, please refer to the Office of the

Ombudsman website: https://www.ombudsman.parliament.nz/what-ombudsman-can-help/serious-wrongdoing-work-whistleblowing

No retaliation or unfavourable treatment

3.32. It is in the interest of WITT for wrongdoing to be reported. WITT will not tolerate or engage in any actual or threatened behaviour which:

a) discourages someone from reporting serious wrongdoing

b) is seen as a retaliation to a reported serious wrongdoing

c) is seen as treating someone, their relatives or associates, less favourably than others in the same or similar circumstances because they reported a serious wrongdoing (such treatment amounts to a breach of the Human Rights Act 1993).

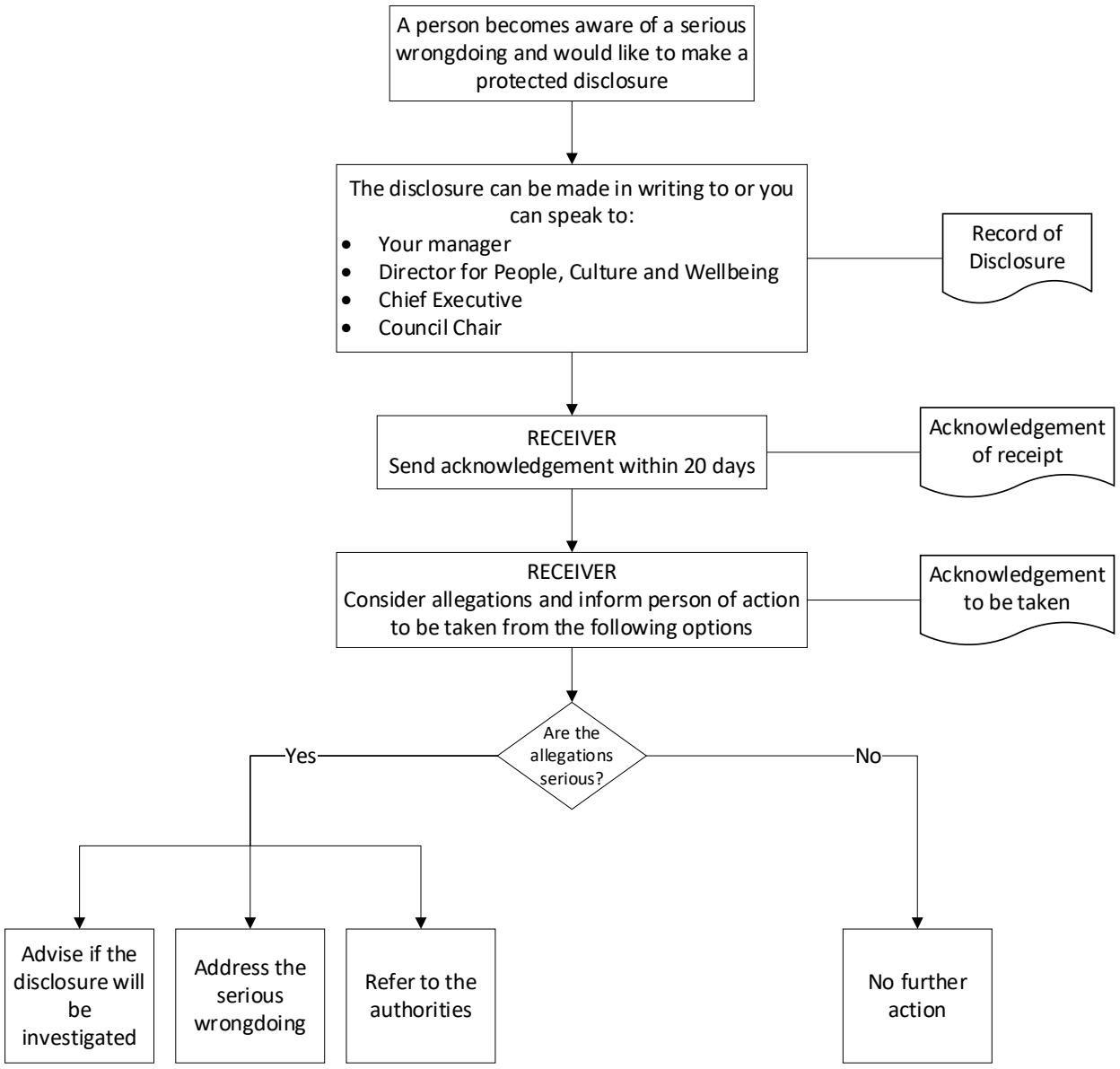
3.33. When making a protected disclosure and reporting serious wrongdoing in good faith, no civil, criminal, or disciplinary proceedings can be taken against you for making a protected disclosure or referring it to an appropriate authority.

3.34. If you suffer retaliatory action from WITT, or representative of WITT, for making a protected disclosure, you can raise a personal grievance under the section 103(1)(j) Employment Relations Act 2000.

3.35. If there are reports of any potential discrimination, retaliation, threats, or harassment arising from the reporting or investigation of any serious wrongdoing, WITT will investigate and you must co-operate, as required, in the investigation.

3.36. If you are unsure about anything relating to protected disclosures, you can seek information and guidance from the Office of the Ombudsman: https://www.ombudsman.parliament.nz/what-ombudsman-can-help/serious-wrongdoing-work-whistleblowing

5.1 PROTECTED DISCLOSURES (WHISTLEBLOWING) PROCEDURE



Sensitive Expenditure

Document control

Category		**Sub-category**	
Version number		**Responsibility**	
Approval date	dd/mm/yyyy	**Next review**	dd/mm/yyyy
Approved by		**Resolution number**	

1. Purpose

1.1. The purpose of this policy is to set out the expectations for appropriate use of public funds for business expenses, to ensure WITT meets its contractual obligations to its preferred supplier for travel management, and all kaimahi act responsibly to withstand parliamentary and public scrutiny.

1.2. This policy covers the giving and receiving of gifts, koha, hospitality, entertainment, together with travel expenditure, sensitive expenditure, and use of credit cards.

2. Application

2.1. This policy applies to:

a) all employees of WITT, including contracted staff and secondees providing services for WITT, and those on fixed-term contracts (collectively referred to as kaimahi in this policy); and

b) where appropriate, to all those operating at a governance level, including Board members and members of the Board's advisory committees.

It covers all expenses including travel, credit cards, and the receiving of gifts, hospitality, and entertainment to and from individuals or organisations external to WITT. It also includes gifts received from, or made to, ākonga/learners.

This policy extends to the giving and receiving of koha.

3. Definitions

Abbreviations and Definitions

Term	Definition
Accommodation	Accommodation and other approved reasonable expenses incurred during a stay, including meals and necessary business-related hotel charges.
Actual and reasonable expenses	Approved costs actually incurred and considered a reasonable standard and price for WITT business.
Business purposes	Activities undertaken for and on behalf of WITT, including approved professional development.
Delegations Policy and Delegations Register	WITT's framework and schedule of delegated authority to make decisions, approve expenditure and enter into contracts.

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Term	Definition
Kaimahi	All WITT employees, including contracted staff, secondees providing services for WITT and employees on fixed-term contracts.
Council or Board members	Members of WITT Board and, where relevant, members of Board committees.
Sensitive expenditure	Expenditure described in this policy that may harm WITT's reputation or public trust; provide private benefit additional to WITT's business benefit; be unusual for WITT business; be inappropriate in value or frequency for a public organisation; or be regarded as extravagant or immoderate.
Sponsorship	A business relationship where a provider supplies funds, resources or services to an individual, event or organisation in return for rights or association that may be used for organisational or commercial advantage.
Travel	Air travel, rental vehicles, buses, ferries, taxis, ride-share services, accommodation, hotel-related expenses and other approved travel-related expenditure.
Travel approver	A person with appropriate delegated authority who is at a higher organisational level than the person incurring the expenditure, or the relevant budget holder where permitted.

4. Overarching principles

4.1. Expenditure must be within budget and authorised (within the delegation of the authoriser) before it is incurred. Non-compliance with this policy may result in kaimahi incurring unapproved expenses at their own expense. Non-compliance may result in disciplinary action up to and including dismissal without notice. For contractors, non-compliance may result in the immediate termination of their contract for service.

4.2. Kaimahi will work with integrity, ethically, and responsibly to meet all Staff Code of Conduct requirements. When undertaking official duties, kaimahi should not be out of pocket; or have any personal gain or benefit.

4.3. Gifts and/or hospitality may not be offered or received except for a justified business purpose and are subject to the principles of moderate and conservative expenditure, integrity, preserving impartiality and be open to parliamentary and public scrutiny.

4.4. The guiding principles for expenses are those contained in the Office of the Controller and Auditor-General's (OAG) good practice guide. All expense decisions must adhere to the following principles:

a) be moderate, reasonable, and appropriate to the situation

b) have a justified business purpose

c) be subject to high standards of integrity

d) be impartial, transparent, and open to parliamentary and public scrutiny

e) be pre-approved in accordance with WITT Delegations Policy and Delegations Register, be within budget, and be authorised appropriately

f) not be approved by an individual who incurred the expense or benefited from it;

g) ensure all kaimahi are aware of this policy and any supporting procedures; and

h) be supported by reimbursement claims in English or Te Reo Māori, or by a certified translation at the submitter's cost before payment.

4.5. The policy applies to all expenses made and received by kaimahi and specifically covers:

a) entertainment and hospitality

b) travel and accommodation

c) goods and services

d) giving and receiving gifts and/or hospitality offers

e) giving and receiving koha

f) communications technology, including hardware and use of mobile devices

g) use of WITT assets

h) catering and meals, with no reimbursement for expenses incurred on alcoholic beverages except where specifically permitted under section 9

i) sponsorship

j) credit card usage.

5. Sensitive expenditure

5.1. In general terms "sensitive expenditure" refers to all expenses incurred by WITT that could be seen as giving some private benefit to any kaimahi in addition to the business benefits WITT derives from the expense. The circumstances in which the expense occurs, together with the materiality and cost, which will determine whether it is potentially a sensitive expenditure.

5.2. Sensitive expenditure is discretionary expenditure where choices can be made about the type, level or nature of expenditure and where there may be a perceived element of personal benefit. It includes, but is not limited to:

Expenditure
Travel – including air travel, rental vehicles, taxis, private mileage, accommodation and meals. Note: – All overseas travel must be approved by the delegated authority prior to any reservations being made. Chief Executive overseas travel is to be approved by the Chairperson of the Board. – All Board expenditure is to be approved by the Chairperson of the Board. – The Chairperson person of the Board's expenditure is to be approved by Tertiary Education Commission (TEC)
Entertainment and hospitality (please see requirements in relation to alcohol at 4.49 & 4.50 below)
Use of mobile devices and communication technology
Gifts, both received and given, including koha
Individual training or professional development, where not addressed under WITT Professional Development policy

5.3. Travel expenses, entertainment and hospitality should be arranged as per the guidelines of this policy. Any expenses that exceed the amounts or guidelines specified in this policy must be treated as sensitive expenditure.

5.4. Sensitive expenditure will be consistent with accountability and responsibility standards the public expects of public servants using taxpayer money, as set out in the guidelines from the Office of the Auditor-General – Controlling sensitive expenditure: Guide for public organisations.

5.5. All sensitive expenditure must be clearly identifiable and accurately recorded in WITT financial systems. WITT Finance must maintain a Koha, Gifts, and Hospitality Register.

5.6. Sensitive expenditure must be correctly coded and appropriate supporting documentation, such as invoices and receipts, must be retained.

6. Giving and receiving

6.1. WITT recognises the giving and receiving of gifts, hospitality, and entertainment is customary for certain justified business purposes. However, such exchanges can be sensitive because of the purposes they may serve, the opportunities for private benefit, and differing views about what is appropriate. All giving and receiving of gifts and hospitality must follow this policy.

6.2. All gifts and hospitality received by kaimahi, irrespective of value, must be recorded in the WITT Koha, Gifts and Hospitality Register, and records retained in accordance with the Public Records Act 2005. Where a gift received by kaimahi is subsequently regifted to another kaimahi, or a recipient is permitted to retain it, that outcome must also be recorded.

6.3. Kaimahi must take measures to avoid any risk of a gift or hospitality being excessive or inappropriate, or involving an expectation of a favour in return.

6.4. Kaimahi must not accept any gift, hospitality or other consideration if it could be perceived as an inducement or reward for doing, or refraining from doing, anything in an official capacity, or for showing favour or disfavour to any person.

6.5. Individual conduct must not create the perception of conflict between official duties and private interests. All kaimahi must comply with the WITT Conflict of Interest policy.

Where kaimahi attend an event, function or occasion representing WITT and are presented with a gift or donation by ākonga, organisations, third parties, government entities or other individuals, the gift or donation is WITT property. Where koha is received, the Koha section applies.

6.6. Where kaimahi are travelling on business and stay with a friend or relative instead of commercial accommodation, WITT may provide a contribution to the host of up to $50 GST exclusive per night. The expense claim must be for actual and reasonable costs.

6.7. Expressing congratulations or sympathy (such as cards, flowers, tokens or small presents) should be self-funded, as this is not perceived good use of public money. Exceptions may be approved by the Chief Executive to purchase modest flowers for kaimahi who have suffered bereavement involving immediate family members.

Leaving gifts

6.8. WITT may fund a small team morning tea to acknowledge a departing kaimahi. The cost must not exceed $10 per person, up to a maximum of $200 GST inclusive, and must be met from the relevant department budget holder's budget.

6.9. Where the departing kaimahi member has completed eight or more years of service, WITT may also fund a leaving gift of up to $100 GST inclusive.

6.10. A leaving gift is discretionary. Before the gift is approved, the kaimahi's length of service must be confirmed by People, Culture and Wellbeing (PCW). The value of the gift must not exceed the limit specified in clause 4.20.

End of year function

6.11. The Chief Executive will approve an amount per person (GST inclusive) for full time and part time kaimahi for the end-of-year function.

Recognising successes or significant achievements

6.12. Celebrating organisational successes or significant achievements is encouraged and supports WITT values. Celebration does not always require a catered event. The nature of the achievement and the appropriate form of recognition must be considered.

6.13. If a catered event is appropriate, consideration must be given to how and when it is provided, for example at a quarterly event or team meeting.

Catering internal staff meetings

6.14. Refreshments for short-duration internal meetings are available from WITT staff kitchens and tea-making facilities.

6.15. Catering for internal staff meetings may be provided as follows:

- A working lunch and refreshments where the meeting runs for most of the day, being five or more hours, and bridges 12:00pm to 1:00pm.
- Morning tea or afternoon tea where the meeting exceeds four hours.

6.16. An exception may be approved by the Chief Executive where there is a justified business purpose. The justification must be documented on the relevant expenditure record.

Catering meetings with external parties

6.17. Refreshments may be provided for short-duration meetings with external parties and, where appropriate, a working lunch if the meeting bridges 12:00pm to 1:00pm.

Expenditure which is not appropriate

6.18. The following kaimahi-related expenses are not appropriate to be funded from WITT budgets:

- cakes, flowers, cards and presents for kaimahi birthdays, weddings, the birth of a child, or similar personal events
- flowers for kaimahi, except in approved exceptional circumstances such as bereavement involving an immediate family member
- food or alcohol for Friday or other evening drinks, unless provided through a formal, approved internal catering arrangement
- refreshments or meals for colleagues during routine catch-ups or work-in-progress meetings.

7. Koha

Koha is a gift or contribution made in a Māori cultural context, usually in recognition of hospitality or a beneficial action or service. Koha reflects the mana of the donor and recipient and embodies reciprocity.

Koha, both given and received, should be consistent with WITT's commitment and statutory obligations to give effect to Te Tiriti o Waitangi.

WITT recognises that giving and receiving koha is in the spirit of tikanga ā-iwi and is appropriate for occasions such as tangihanga, use of a marae, and support for pōwhiri, mihi whakatau, meetings or other events. As a public organisation, WITT must manage the expenditure and receipt of koha sensitively and with due diligence.

7.1. Like gifts and hospitality, koha is sensitive expenditure and is subject to the principles of integrity and sound financial judgement in this policy. Koha offered or accepted must have a justified cultural purpose, be open and transparent, and be free from conflict of interest.

7.2. Koha must not be offered or given by WITT in substitution for legitimate payment or remuneration, including the hire of a marae, provision of food, or associated resources. This does not prohibit ākonga/learners, kaimahi or Council members from giving koha from their own resources as part of a learning or cultural experience.

7.3. Where kaimahi attend an event, function or occasion representing WITT and receive koha from an external individual or organisation, the koha is WITT property.

7.4. Where kaimahi receive koha from ākonga/learners, suppliers or other individuals or organisations, the koha is WITT property.

7.5. All koha received by WITT or kaimahi from external parties must be recorded in the WITT Koha, Gifts and Hospitality Register.

7.6. Giving or receiving koha may only be approved in accordance with the WITT Delegations Policy and Delegations Register.

7.7. WITT will reimburse kaimahi for approved koha expenses incurred in accordance with this policy.

Taonga

7.8. Taonga refers to a treasured possession, or anything prized in Māori culture. The term can apply to anything considered valuable, including socially or culturally valuable objects, resources, phenomena, ideas and techniques.

7.9. WITT must maintain a register or inventory of taonga held by WITT.

8. Managing integrity of expenditure

8.1. The following steps must be followed to ensure the integrity of expenditure:

a) Managers must document explanations for discretionary expenses, particularly sensitive expenditure such as travel, entertainment, internal events or expenses that may appear unusual.

b) All expenses must be within the delegated approver's budgeted authority and authorised and approved under relevant WITT policies and procedures before being incurred. Procurement requirements must be followed when selecting and purchasing from suppliers.

c) If expenditure is high in value in the circumstances, involves an actual or perceived conflict of interest, could be perceived as sensitive, or the delegated approver is unavailable, it must be referred to the next higher delegated authority or the Chief Executive.

8.2. The standard integrity tests above must be applied to determine whether an expense is reasonable and complies with WITT standards. If there is doubt, advice must be obtained from the relevant manager or Finance before the expense is approved or incurred.

9. Budget and financial delegation holders

9.1. Budget and financial delegation holders must ensure that:

a) all approved expenditure uses the one-up principle

b) all approvals meet this policy's standards, principles, and other requirements

c) the correct expenditure coding is used

d) the expenditure is within budget

e) all supporting documents are retained

f) their approval is within the WITT Delegations Policy and Delegations Register.

9.2. The authorising manager is accountable for sensitive expenditure decisions, compliance, and the consequences of any breach. Finance will monitor compliance.

9.3. All kaimahi involved in making or approving sensitive expenditure must comply with this policy. In addition to recording gifts in the WITT Koha, Gifts and Hospitality Register, Board members must report gifts annually within one month after the end of each financial year.

9.4. Where expenditure within this policy is considered unreasonable by the Chief Executive, an explanation will be sought from the authoriser.

9.5. Kaimahi who consider there are grounds for enquiry into inappropriate expenditure may advise their manager or Finance immediately. Alternatively, the Protected Disclosures (Protection of Whistleblowers) Act 2022, or replacement legislation, and the WITT Protected Disclosures Policy should be followed. Board members should advise the Board Chair and/or Chief Executive.

10. Decision making

10.1. Judgement must be applied when deciding whether to give or accept a gift or donation.

Standards

10.2. All expenditure and acceptance of gifts must withstand internal and external scrutiny. Before incurring or approving expenditure for a gift, the following probity tests must be applied:

a) Can WITT confidently justify the expenditure or gift to the Minister, a taxpayer, a stakeholder or another interested party?

b) Does the expenditure support WITT functions and strategic objectives? If so, what are the specific organisational benefits?

c) Would publicity about the expenditure or acceptance of the gift reflect a well-managed and prudent WITT?

d) Is the expenditure or gift value moderate and appropriate to the occasion?

e) Is the expenditure good value for money??

Considerations

10.3. If the expenditure on a gift or donation to be given or received is significant or likely to be contentious, consideration must also be given to:

a) whether a risk management strategy is necessary and in place;

b) whether the benefits outweigh the risks; and

c) whether the frequency or significance of the activity warrants a specific procedure or control to manage WITT risk?

11. Alcohol

11.1. Expenditure on alcohol must be infrequent and approved in advance by the Chief Executive. This includes alcohol purchased for programme delivery, for example hospitality teaching or other curriculum requirements.

11.2. WITT is committed to providing a healthy and safe environment for kaimahi, learners, and guests. When entertaining, the health and safety of kaimahi and guests must be considered, particularly where alcohol is consumed. The Staff Code of Conduct and Health and Safety policy apply. The WITT Code of Conduct and Health and Safety Policy apply. Any conviction for driving under the influence of alcohol that affects a person's ability to perform their role may be addressed through applicable employment processes. Entertainment using public funds must also withstand public scrutiny.

12. Travel

12.1. WITT may appoint preferred travel management suppliers for air travel, accommodation and rental vehicles. Where appointed, those suppliers must be used unless an approved exception applies.

Approval to incur travel expenses

12.2. The need to travel must be considered before booking. Teams or Zoom conferencing may be an acceptable alternative.

12.3. All travel by kaimahi or any other person for business or study purposes, within New Zealand or overseas, must be approved before travel and authorised under the WITT Delegations Policy and Delegations Register.

12.4. Travel funded by WITT should use the most efficient and cost-effective form of transport available. While lowest cost is important, efficiency, risk, effectiveness, appropriateness, sustainability, travel time and location must also be considered.

12.5. All domestic travel expenditure incurred by the Chief Executive must be approved by the Board Chair within one month after the travel occurs.

12.6. No person may approve their own travel arrangements or related expenses. The person's one-up manager or relevant budget holder must approve proposed domestic travel.

12.7. All overseas travel outside Aotearoa New Zealand must be approved in accordance with the WITT Delegations Policy and Delegations Register. Chief Executive overseas travel must be approved by the Board Chair.

12.8. Kaimahi must select the most affordable suitable travel option and must not be influenced by personal airline loyalty rewards.

Family members accompanying kaimahi

12.9. Family members may accompany a kaimahi member on official WITT business provided that:

a) WITT incurs no additional cost;

b) their presence does not interfere with or compromise the work purpose of the trip;

c) they do not attend work meetings or functions unless expressly invited by the host or relevant work colleagues; and

d) family members arrange their own travel and pay for their own travel insurance.

Personal Travel

12.10. Personal leisure travel may be added to approved business travel where it is incidental to the business travel. The extension must be approved by the Chief Executive, and all additional costs must be met personally by the kaimahi.

12.11. Kaimahi travelling on WITT business will only be reimbursed for expenses incurred from Aotearoa New Zealand to the approved destination, between approved destinations, and return. WITT accepts no liability

for personal travel costs, incidents, accidents, sightseeing or leisure activities outside the approved business travel.

12.12. Kaimahi may arrange private travel during stopovers on official business. They must apply for leave where required, meet all additional expenses including insurance, and pay the travel provider the difference between their itinerary and the most direct and economical route to the official destination at the time tickets are issued.

12.13. WITT travel insurance does not cover private travel, even where linked to business travel.

Travel arrangements

12.14. Flights, accommodation and rental vehicles for WITT meetings or events must be booked through WITT's approved process and any appointed preferred supplier. The approving manager must approve the travel plan before the booking is confirmed.

12.15. Where more than one kaimahi member is travelling to the same event, reasonable attempts should be made to travel together where practicable and cost-effective.

12.16. WITT does not ordinarily provide travel advances for expenses outside the standard booking process. Where a traveller is going to an overseas country that is substantially cash-based, an advance of up to NZD $2,000 in the relevant currency may be approved by the Chief Executive. A kaimahi member may have only one cash advance at a time. The advance must be reconciled within one month after return, with receipts attached. Receipts must be in English or Te Reo Māori, or accompanied by a certified translation at the traveller's cost.

12.17. Travel arrangements should be made as early as possible to obtain cost-effective fares. As a minimum, domestic travel should ordinarily be booked at least 14 days in advance and international travel at least 45 days in advance. Economy travel is the standard. Requested upgrades are at the traveller's cost unless approved by the Chief Executive, having regard to the purpose of travel and time or cost efficiencies.

12.18. WITT will reimburse approved out-of-pocket taxi, mileage and parking expenses, and other actual and reasonable expenses incurred while travelling on WITT business. The standard must be modest and consistent with public sector norms.

12.19. WITT will not reimburse telephone calls or Wi-Fi usage on personal devices while away on business travel. Where a WITT device is used, reasonable business costs may be provided, but kaimahi must minimise cost and notify itservicedesk@witt.ac.nz of relevant travel dates and locations where access or security arrangements are required.

12.20. Taxi charge cards must not be used. WITT will use approved payment methods such as business credit cards or reimbursement of evidenced taxi charges.

12.21. For app-based or ride-share transport services, reimbursement is limited to the actual business-related travel cost and must be supported by documented evidence. Optional fees, tips and cash additions are not reimbursable.

Travel insurance

12.22. WITT does not provide domestic travel insurance.

12.23. WITT travel insurance applies to approved international business travel only. Before booking international travel, the traveller must review the policy with Finance and ensure the cover is suitable for the journey.

12.24. Pre-existing medical conditions must be checked against the travel insurance policy at least 10 days before international travel to confirm coverage. Cover remains subject to the policy terms and conditions.

12.25. WITT will not be liable for costs arising from an erroneous or incomplete insurance process. Travellers must discuss specific needs with Finance.

12.26. Independent contractors travelling on WITT business must provide their own travel insurance and are not covered by WITT insurance unless otherwise expressly agreed by an authorised travel approver.

12.27. Ākonga/learners travelling for approved WITT study purposes will be covered by WITT travel insurance where the travel is booked by WITT and the policy terms provide cover.

Flights

12.28. Travel must be booked selecting the most economical suitable airfare rather than a more expensive fully flexible fare unless flexibility is specifically required and the reason is documented. Economy class is standard for domestic and international in-flight travel under 10 hours.

12.29. Premium economy may be approved where in-flight travel exceeds 10 hours. Reasons may include health or disability needs, a requirement to drive a significant distance after landing, or a requirement to commence work immediately after landing. Chief Executive approval is required.

12.30. Business class travel may only be booked with the Chief Executive's prior written approval. Business class travel by the Chief Executive requires prior written approval of the Board Chair.

12.31. Flights must be selected through WITT's approved travel process, based on value for money, suitable scheduling, safety and operational requirements, and any applicable all-of-government or preferred-supplier arrangements.

12.32. The lowest suitable fare and baggage option should be selected. Any personal excess baggage cost is payable by the traveller. Required checked baggage for extended trips or the carriage of WITT equipment must be identified when the booking is requested.

12.33. The traveller is responsible for checking all itinerary details as soon as the travel documents are received and promptly reporting any error.

Travel cancellations

12.34. Where travel is cancelled or a traveller is unable to travel, the traveller must notify their manager as soon as possible. The approved travel supplier must also be contacted promptly to cancel or amend the booking, including directly outside normal business hours where necessary. WITT must seek any available refund or travel credit. Where a refund or credit is unavailable, rebooking for a future date may be considered only where the travel continues to serve a genuine business need and the rebooking represents value for money.

Air travel loyalty programmes/clubs

12.35. Airlines must not be selected on the basis of personal reward schemes. Any personal benefit must be incidental to the approved business travel.

12.36. Paid membership of airline lounges or clubs must be funded from a kaimahi member's personal account or personal loyalty programme, unless an employment agreement or specific Board-approved arrangement provides otherwise.

12.37. Any loyalty or status benefits arising from WITT-funded travel must comply with the terms of applicable all-of-government and supplier agreements. Such benefits must not influence travel selection.

Accommodation

12.38. Where practicable, travel should be completed without an overnight stay. Accommodation may be booked where transport schedules, business requirements or safety considerations make an overnight stay necessary.

12.39. Accommodation in Aotearoa New Zealand must be economy standard and should not exceed NZD $300 GST inclusive per night in Auckland or Wellington and NZD $240 GST inclusive per night in other locations. The standard is a single room with bathroom facilities. International accommodation may exceed economy standard where required by local conditions but must be approved by the Chief Executive before booking.

12.40. Where suitable accommodation is unavailable within the capped rate, the most appropriate option must be selected based on business need and value for money and must be defensible under public scrutiny. The rationale must be documented by the traveller and made available for review.

12.41. Room upgrades require prior approval by the relevant delegated authority and will not be approved for personal preference.

12.42. Travellers are discouraged from arranging their own accommodation because WITT must ensure accommodation is safe and fit for purpose. Reimbursement will not ordinarily be provided for self-arranged accommodation unless an exception was approved before booking.

Meals

12.43. Where overnight travel is necessary for WITT duties or an approved training event, WITT will cover reasonable meal expenses where meals are not otherwise provided.

12.44. Reasonable meal expense limits, GST inclusive, are:

- Breakfast up to NZD $35.00
- Lunch up to NZD $35.00
- Dinner up to NZD $57.00

Credit card surcharges are additional to these limits. An amount outside the limits may only be approved by the Chief Executive. Alcohol consumed with a meal is not reimbursable.

12.45. WITT will not pay for snacks, minibar items, alcohol or movies. Snacks may be reimbursed only when purchased as a substitute for a meal.

12.46. Room service charges will be paid only in exceptional circumstances, such as arrival after the restaurant has closed or another documented circumstance that prevents reasonable access to a meal.

12.47. Tips are not reimbursable.

12.48.

Taxi and personal vehicle use

12.49. Travellers must select the most cost-effective reasonable option between use of a personal vehicle with parking, taxi, ride-share or another available transport service.

12.50. Where a personal vehicle is approved for business travel, the traveller may claim the business distance travelled at the applicable Inland Revenue mileage rate. Evidence of distance, such as a map or journey record, must be provided.

12.51. Kaimahi must obtain prior approval from their manager before using a private vehicle for WITT business and claiming mileage reimbursement. Any mileage claim must be made at the applicable rate and supported by evidence of the business distance travelled.

Rental vehicles

12.52. Rental vehicles may be used only where other transport is unavailable, impractical or more costly. Rental must be justified by business need rather than personal preference and approved by the delegated approver.

12.53. Rental vehicle bookings, cancellations and changes must be made through the approved travel supplier.

12.54. Rental vehicle reservations must not be made directly with a rental company unless an approved exception or emergency applies.

12.55. Only named drivers may drive a rental vehicle. All additional drivers must be notified at the time of booking. Rental vehicles and bookings must not be transferred between people without approval from the approving manager and rental provider.

12.56. The most economical vehicle type and size consistent with the journey requirements must be used.

12.57. All traffic and road laws must be followed. WITT accepts no responsibility for traffic offences, parking infringements or other misdemeanours committed by kaimahi while driving.

Collective and individual employment agreements

12.58. Where an applicable collective employment agreement or individual employment agreement provides an entitlement that differs from or exceeds the provisions of this section, the employment agreement will prevail to the extent of any inconsistency. Where the employment agreement is silent, the limits and requirements of this policy will apply

13. Sponsorship

Criteria for sponsorship approval

13.1. Partner organisations should have a strong link to Taranaki or another community, industry or business group relevant to WITT. Partner organisations must be credible in the view of government, the community and stakeholders.

13.2. Partner organisations must not associate WITT with events or organisations that could bring WITT into disrepute or affiliate WITT with a political party.

Contracts and reporting

13.3. Sponsorship contracts must be authorised by the appropriate delegated authority. Appropriate legal advice must be obtained before a contract is signed where required by the delegated authority or the nature of the arrangement.

13.4. The responsible business area must measure and evaluate sponsorship outcomes. Finance must maintain a central register of approved sponsorship contracts.

Responsibilities

Role	Responsibilities
WITT Council	Approve this policy and provide governance oversight of sensitive expenditure. Approve Chief Executive expenditure where required under this policy and the Delegations Register.
Chief Executive	Take practical steps to ensure awareness of this policy; approve matters reserved to the Chief Executive; model prudent use of public funds; and ensure arrangements exist to monitor and address non-compliance.
Finance	Maintain the WITT Koha, Gifts and Hospitality Register; monitor compliance; ensure sensitive expenditure is appropriately recorded; provide guidance; report material non-compliance; and coordinate review of this policy.
Kaimahi and Board members	Maintain high ethical standards; comply with this policy; declare and record gifts, hospitality and koha; report suspected fraud, corruption, bribery or related misconduct; and understand how to prevent fraud and corruption.

Managers and delegation holders	Assess and minimise fraud and integrity risks; support internal controls; approve expenditure only within delegation and budget; apply the one-up principle; ensure complete records; promote awareness; and address reported misconduct.
Traveller	Arrange travel early; ensure travel and related expenses are economical, efficient and safe; comply with approval requirements; verify itineraries; retain evidence; and promptly notify changes or cancellations.
Travel coordinator	Book travel through approved channels; ensure approval before releasing documents; use approved suppliers and portals; retain booking rationale where required; and obtain reapproval for significant or costly changes.
Travel approver	Ensure approved travel complies with this policy, is necessary, represents value for money, is within budget and delegation, and has a justified business purpose.
Designated travel management company	Book approved travel, accommodation and rental vehicles; provide confirmations and tickets; issue tax invoices; and provide agreed travel information and reporting.

14. Procedure

14.1. [Procedure] (table, flowchart, etc.)

15. Related forms and guidance documents

Related policies

- Alcohol and Drugs
- Conflict of Interest
- Delegations
- Procurement
- Professional Development
- Protected Disclosures
- Staff Code of Conduct
- Vehicle

Relevant legislation

- Crimes Act 1961
- Official Information Act 1982
- Protected Disclosures (Protection of Whistleblowers) Act 2022
- Privacy Act 2020
- Education and Training Act 2020
- Human Rights Act 1993

16. Record management

Record	Responsibility	Filed	Retention time	Disposal action

17. Revision history

Version	Description of change	Effective date
00		

Vulnerable Children

Document control

Category	Health and Safety	**Sub-category**	Health & Safety
Version number	02	**Responsibility**	Director responsible for Health & Safety
Approval date		**Next review**	
Approved by		**Resolution number**	

1. Purpose

1.1. To ensure the safety and wellbeing of children studying at WITT and to commit to protecting vulnerable children from abuse and neglect.

1.2. To provide WITT and its kaimahi with a framework to protect vulnerable children, including kaimahi behaviours in response to actual or suspected child abuse or neglect.

1.3. To outline WITT's Safety Checking Procedure.

1.4. To ensure that WITT meets its obligations under the Children's Act 2014 and other relevant legislation, recognising the important role kaimahi and ākonga have in the identification and reporting of potential or actual abuse or neglect of a child.

2. Application

2.1. This policy applies to all current and potential kaimahi including the WITT Board, contractors and volunteers engaged in paid or unpaid work. The policy also applies to ākonga who are employed by WITT.

2.2. This policy is intended to protect all children that kaimahi may encounter – including ākonga, their siblings, the children of ākonga and any other children encountered by kaimahi.

3. Principles

3.1. WITT will ensure the safety and wellbeing of all children associated with or who have contact with WITT.

3.2. WITT recognises the right of children to participate in decision-making about themselves.

3.3. WITT supports all kaimahi to work in accordance with this policy.

3.4. WITT will ensure that all kaimahi are able to identify the signs and symptoms of abuse and neglect and are able to take appropriate action in response.

3.5. WITT will ensure that kaimahi share information in a timely way and, where appropriate, discuss concerns about individual children with appropriate persons.

3.6. WITT will meet all statutory and contractual obligations, including matters relating to employment.

4. Definitions

Abbreviations and Definitions

Term	Definition

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Child/Children	A person who is under the age of 18 years of age (who has not been or is not married or in a civil union).
Children's worker	A person who works in, or provides, a regulated service (listed in Schedule 1 of the Children Act 2014), and the person's work— a) may or does involve regular or overnight contact with a child or children (other than with children who are co-workers); and b) takes place without a parent or guardian of the child, or of each child, being present
Core worker	A children's worker whose work in or providing a regulated service requires or allows that, when the person is present with a child or children in the course of that work, the person— a) is the only children's worker present; or b) is the children's worker who has primary responsibility for, or authority over, the child or children present
Non-Core worker	A children's worker who is not a core worker.
Kaimahi	All personnel employed or engaged, in both paid and unpaid positions by WITT; e.g. employees, contractors and volunteers. Includes ākonga engaged in employment for WITT.
Abuse	The harming (whether physically, emotionally or sexually), ill treatment, neglect or deprivation of any child. This includes physical abuse, sexual abuse and emotional abuse.
Physical abuse	Any acts that may result in the physical harm of a child.
Sexual abuse	Any acts that involve forcing or enticing a child to take part in sexual activities, whether or not they are aware of what is happening. Sexual abuse includes both contact abuse (i.e. physical contact of a sexual nature) and non-contact abuse (e.g. inappropriate photography or exposure to pornographic imagery). Refer to the Children's Action Plan's 'Safer Organisations, Safer Children' guidelines for an extended definition.
Emotional abuse	Any act or omission that results in adverse or impaired psychological, social, intellectual or emotional function.
Neglect	Persistent failure to meet a child's basic physical or psychological needs, leading to adverse or impaired physical or emotional functioning or development.

5. Responsibilities

5.1. WITT:

- Induct all staff on this Vulnerable Children Policy.
- Support staff in responding to child safety and welfare concerns.
- Ensure that safety checks are completed for all staff in accordance with the Safety Checking Procedure.

- Develop a training plan for staff to identify abuse and neglect and respond to child safety and welfare concerns.

5.2. ALL KAIMAHI

- Should be conversant with WITT's Vulnerable Children Policy.
- Should be able to identify potential abuse or neglect.
- Should raise any child welfare and safety concerns arising in the course of their employment or otherwise concerning WITT, including suspected/alleged abuse or neglect, with their Faculty Leader/Manager.
- Should be committed to maintaining and increasing their awareness of how to prevent, recognise and respond to abuse or neglect through appropriate training provided by WITT.

5.3. MANAGERS

In addition to 5.2 above, managers have a responsibility to ensure that the Chief Executive or delegate is notified when a kaimahi has a belief that a child has been, may have been, or is likely to be, abused or neglected.

5.4. CONTRACTORS

WITT may rely on safety checks that have been conducted by others on their behalf, but WITT must be confident that the checking has been done. As part of this, there must be some form of formal agreement or acknowledgement.

All contractors and sub-contractors will provide evidence that they have undertaken a Safety Check of all workers who will be involved in the delivery of programmes with WITT, whether it is on-site or off-site by completing and signing a "Contractor Safety Check Confirmation" form.

Facility maintenance contractors on-site who may work in an area where there are children will be required to complete a "Contractor Safety Check Confirmation" form.

This form will be required to be submitted along with the Contract.

6. Identifying potential abuse or neglect

6.1. Indicators of potential abuse and neglect include:

- Physical signs (e.g. unexplained injuries, medical issues, looking rough or uncared for, dirty, without appropriate clothing, underweight).
- Behavioural concerns (e.g. age-inappropriate sexual interest or play, fear of a certain person or place, eating disorders, substance abuse, disengagement, neediness, aggression, low self-esteem, obsessive behaviour, inability to cope in social situations, sadness, loneliness).
- Developmental delays (e.g. small for their age, cognitive delays, poor speech or social skills).
- The child talking about things that indicate abuse (sometimes an allegation or disclosure, but may be implicit).

6.2. Every situation is different and it's important to consider all available information about the child and their environment before reaching conclusions.

6.3. The age of the child is particularly relevant when considering potential abuse or neglect – an indicator of abuse or neglect for a young child will not necessarily indicate abuse or neglect in relation to one of WITT's ākonga.

6.4. A kaimahi who is concerned about potential abuse or neglect should discuss their concerns with their Faculty Leader/Manager.

6.5. Further information on the indicators of abuse or neglect can be found on the Oranga Tamariki website (https://www.orangatamariki.govt.nz/).

7. Responding to suspected abuse or neglect

7.1. WITT recognises that in some cases the involvement of statutory agencies would be inappropriate and recognises the importance of working with statutory and non-statutory agencies to respond to the needs of vulnerable children and families/whānau in a manner proportionate to the level of need and risk.

7.2. Where appropriate, staff will discuss any concerns they have with the students themselves.

7.3. In all cases where a staff member suspects that a child is being or is likely to be abused or neglected, they will report this to their manager.

7.4. Where a child is in immediate danger the matter should be referred to the Police.

7.5. All concerns must be reported to the Chief Executive or delegate without delay and within a time period which allows for effective consultation/advice to be given.

7.6. If there is reasonable cause to believe that an instance of child abuse or neglect has taken place or is likely to take place the Director responsible for People, Culture and Wellbeing shall promptly notify Oranga Tamariki via the National Contact Centre (0508 326 459).

7.7. The Director responsible for People, Culture and Wellbeing will keep a record of the suspected abuse or neglect, the events, concerns or observations that led to the suspicion of abuse or neglect, the people involved, and any actions taken. This record will be stored securely.

8. Allegations or concerns about staff

8.1. All matters involving allegations against staff need to be escalated to the Chief Executive and/or the Director responsible for People, Culture and Wellbeing.

8.2. The Director responsible for People, Culture and Wellbeing may consult with Oranga Tamariki and/or the Police before taking any further actions.

8.3. The Director responsible for People, Culture and Wellbeing will advise the kaimahi of the allegation and seek a response (depending on outcome of discussions with statutory agencies).

8.4. The kaimahi will be advised of their right to seek support and/or advice from their union or another representative.

8.5. The kaimahi may be removed from the work environment, subject to any requirements in their individual or collective employment agreement and relevant employment law, including the People, Culture and Wellbeing disciplinary procedures.

8.6. EAP services will be available to all kaimahi during this process.

8.7. WITT commits not to use ‘settlement agreements’, where these are contrary to a culture of child protection.

Some settlement agreements allow a member of kaimahi to agree to resign provided that no disciplinary action is taken, and contain terms as to future references and confidentiality. Where the conduct at issue concerns the safety or wellbeing of a child, use of such agreements is contrary to a culture of child protection.

8.8. The Director responsible for People, Culture and Wellbeing will keep a record of the allegations or concerns, the kaimahi involved, and any actions taken. This record will be sealed for confidential reasons and stored securely on the kaimahi personnel file.

9. Safety checking procedure

9.1. WITT has committed to carrying out safety checks for all kaimahi, which are to be documented using the relevant Safety Check Summary or Periodic Check Summary form. A copy of these forms should be kept on the kaimahi personnel file.

9.2. **Initial safety checking**

The following steps must be carried out in respect of all new kaimahi (before they are employed or engaged by WITT).

9.2.1. **Confirm identity**

This can be done either through:

1) The use of an electronic identity credential (e.g., the RealMe identity verification service), and a search of WITT's personnel records to check that the identity has not been claimed by someone else; or

2) Checking an original primary and secondary identity document to ensure the identity exists and that it is a 'living' identity and searching WITT's personnel records to check that the identity has not been claimed by someone else.

The person's name should match the name used in the documents and one of the identity documents provided should contain a photograph of the person. Refer to the regulations where a person's name has changed or where photo ID is not available.

9.2.2. **Interview**

An interview must be conducted face-to-face or via telephone or other communications technology.

9.2.3. **Police vet**

A Police vet will be obtained from the New Zealand Police Vetting Service.

9.2.4. **Other information**

The following information will be obtained and considered:

a) a chronological work history covering the preceding five years;

b) information about the risk that the person would pose to the safety of children from at least one referee that is not related to the individual; and

c) where applicable, information from at least one relevant professional organisation, licensing authority, or registration authority including (but not limited to) confirmation that the individual is currently a member of the organisation, or currently licensed or registered by the authority.

9.2.5. **Risk assessment**

Evaluate the risk the individual would pose to the safety of children if employed or engaged by WITT, taking into account all information gathered, any applicable risk guidelines, and whether the role is a core or non-core children's worker.

Where the Police vet has returned a result, or any other information has raised concerns about the individual's suitability to work with children, approval from the Chief Executive (or delegate) is required before the individual is employed or engaged by WITT.

The Chief Executive will discuss the evaluation with People, Culture and Wellbeing and will refer to the Safer Recruitment, Safer Children Guidelines available on the Oranga Tamariki website (orangatamariki.govt.nz).

9.3. **Periodic checking**

The following steps must be carried out for WITT's existing kaimahi on a three-yearly basis.

9.3.1. **Confirm identity**

Kaimahi to confirm that their name has not changed since their last safety check. Any name changes must be evidenced by a supporting name change document.

9.3.2. **Police vet**

A Police vet will be obtained from the New Zealand Police Vetting Service.

9.3.3. **Other information**

Where applicable, information must be obtained from at least one relevant professional organisation, licensing authority, or registration authority including (but not limited to) confirmation that the individual is currently a member of the organisation, or currently licensed or registered by the authority.

9.3.4. **Risk assessment**

Evaluate the risk the individual would pose to the safety of children if the employment or engagement is ongoing, taking into account all information gathered, any applicable risk guidelines, and whether the role is a core or non-core children's worker.

10. Confidentiality and information sharing

10.1. When collecting personal information about individuals, it is important to be aware of the requirements of the privacy principles in the Privacy Act 2020 – i.e. the need to collect the information directly from the individual concerned and when doing so to be transparent about that.

10.2. Under sections 15 and 16 of the Oranga Tamariki Act 1989, any person who believes that a child has been, or is likely to be harmed physically, emotionally, or sexually, or ill-treated, abused, neglected, or deprived may report the matter to Oranga Tamariki, or the Police and, provided that the report is made in good faith, no civil, criminal or disciplinary proceedings may be brought against them.

10.3. The Privacy Act 2020 also allows information to be disclosed in certain circumstances (i.e. to prevent or lessen a serious threat to the life or health of an individual). Staff should speak to the Director responsible for People, Culture and Wellbeing if they have any questions about disclosing information.

11. Procedure

11.1. Police Vetting Safety Check Procedure (flowchart)

12. Related forms and guidance documents

Forms and templates

- Vetting Service Result Summary – Existing Worker

- Vetting Service Result Summary – New Worker
- Contractor Safety Check Confirmation
- Vulnerable Children Action Plan

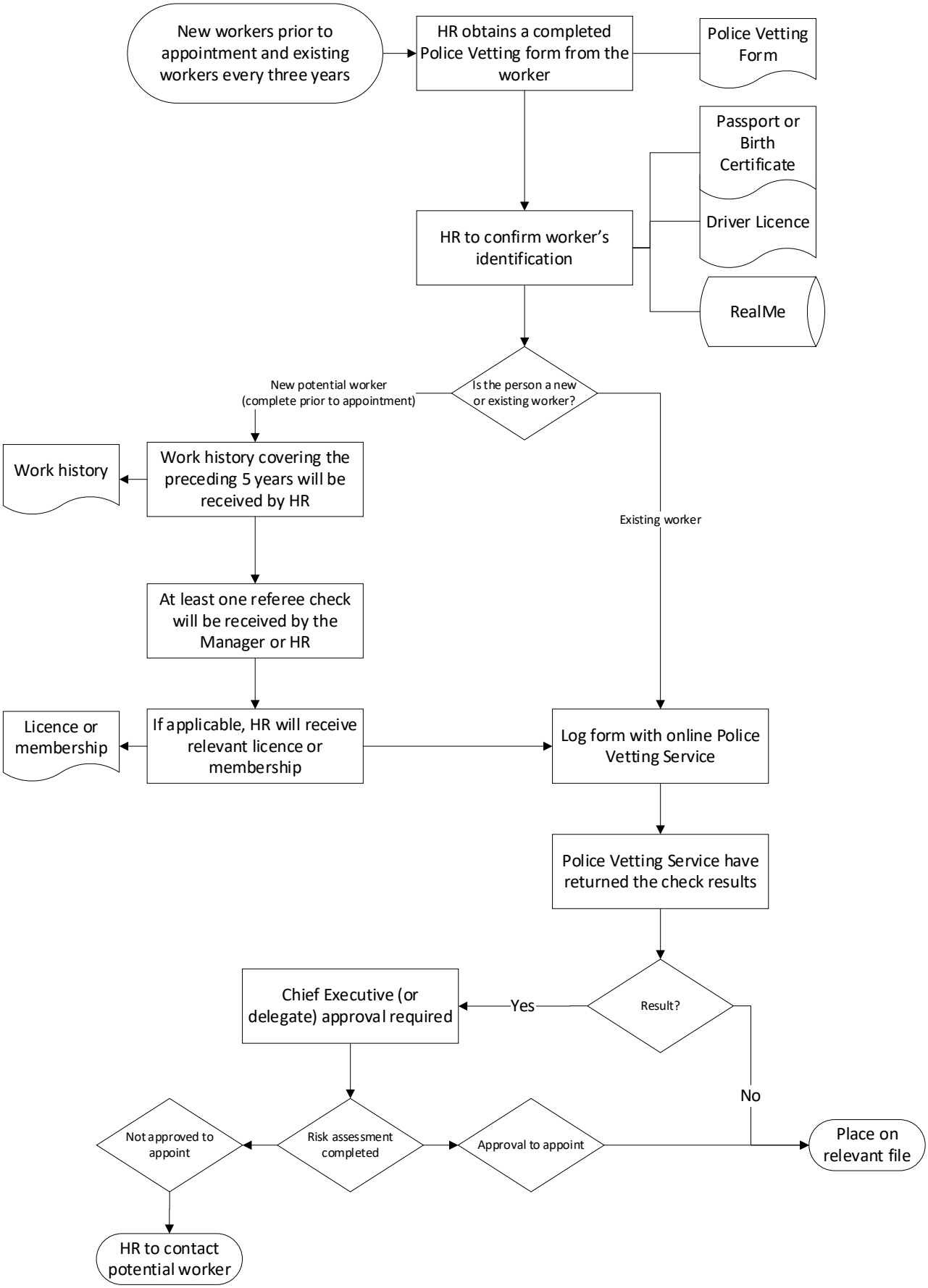
13. Record management

Record	Responsibility	Filed	Retention time	Disposal action
Vetting Service Result Summary – Existing Worker	PCW	PCW	7 years	
Vetting Service Result Summary – New Worker	PCW	PCW	7 years	
Contractor Safety Check Confirmation	Contract Owner	PCW	Duration of contract	
Investigation documentation	PCW	PCW (in a sealed envelope for confidential reasons)	Length of employment	

14. Revision history

Version	Description of change	Effective date
01	New Policy, Procedure and Form	30/01/17
02	Minor updates to language and references.	

11.1 POLICE VETTING SAFETY CHECK PROCEDURE



Vulnerable Children Action Plan

Document control

Policy associated to	Vulnerable Children	**Approval date**	

1. Identifying possible abuse or neglect

1.1. All kaimahi should be aware of the indicators of potential abuse and neglect. These indicators include:

- Physical signs
- Behavioural concerns
- Developmental delays
- The child talking about things that indicate abuse (sometimes called an allegation or disclosure)
- Physical neglect
- Neglectful supervision
- Medical neglect
- Abandonment

1.2. Every situation is different and it's important to consider all available information about the child and their environment before reaching conclusions. For example, behavioural concerns may be the result of life events, such as divorce, accidental injury, or the arrival of a new sibling, etc.

2. Responding to suspected abuse or neglect

2.1. In all cases where a member of kaimahi has a concern about a child being or likely to be abused or neglected (refer to definitions 1.1) by an adult or another child, they will report this to their manager.

2.2. It is mandatory for all concerns to be reported to the Chief Executive within a time period which allows for effective consultation/advice to be given.

A referral to Oranga Tamariki may be made by the Chief Executive (or delegate) at any time.

2.3. The institute recognises that in some cases the involvement of statutory agencies would by inappropriate and potentially harmful to families/whānau.

The institute recognises the importance of working with statutory and non-statutory agencies to respond to the needs of vulnerable children and families/whānau in a manner proportionate to the level of need and risk.

3. Responding to a child when the child discloses abuse

Listen to the child	Disclosures by children are often subtle and need to be handled with particular care, including an awareness of the child's cultural identity and how that affects interpretation of their behaviour and language.
Reassure the child	Let the child know that they: – Are not in trouble

DRAFT

	– Have done the right thing
Ask open-ended prompts, e.g. "What happened next?"	Do not interview the child (in other words, do not ask questions beyond open prompts). Do not make promises that can't be kept, e.g., "I will keep you safe now".
If the child is visibly distressed	Provide appropriate reassurance and re-engage in appropriate activities under supervision until they are able to participate in ordinary activities.
If the child is not in immediate danger	Re-involve the child in ordinary activities and explain what you are going to do next.
If the child is in immediate danger	Contact the Police immediately.
As soon as possible formally record the disclosure	Record: – Word for word, what the child said – The date, time and who was present

4. Recording and notifying Oranga Tamariki of suspected child abuse or neglect

What process to follow	**For example**	**Key considerations**
Recording	Formally record: – Anything said by the child – The date, time, location and the names of any staff that may be relevant – The factual concerns or observations that have led to the suspicion of abuse or neglect (e.g., any physical, behavioural or developmental concerns) – The action taken by the institute – Any other information that may be relevant	Relevant information can inform any suture actions
Decision making	Discuss any concern with your manager	No decisions should be made in isolation
Notifying authorities	Notify Oranga Tamariki promptly if there is a belief that a child has been, or is likely to be abused or neglected. National Contact Centre is the preferred initial contact with Oranga Tamariki as this enables both parties to discuss the nature	Oranga Tamariki will: Make the decision to inform the parents or caregivers, in consultation with the institute Advise what, if any, immediate action may be appropriate, including referring the concern to the Police.

	of the concerns and appropriate response options. Phone: 0508 Family (0508 326 459)	
Following the advice of Oranga Tamariki	Oranga Tamariki advice will include what, if any, immediate action may be appropriate, including referring the concern to the Police.	Oranga Tamariki is responsible for looking into the situation to find out what may be happening, whether the institute needs to work with the family/whānau or put them in touch with people in their community who can help.
Storing relevant information	Securely store: – The record of the concern – A record of any related discussions (including copies of correspondence, where appropriate) – A record of any advice received – The action your organisation took, including any rationale – This concern with any earlier concerns, if the notification is based on an accumulation of concerns (rather than a specific incident)	Record assist in identifying patterns

5. Allegations or concerns about kaimahi

5.1. All matters involving allegations against kaimahi need to be escalated to the Chief and/or the Director responsible for People, Culture and Wellbeing.

5.2. The Director responsible for People, Culture and Wellbeing may consult with Oranga Tamariki and/or the Police before taking any further actions.

5.3. The Director responsible for People, Culture and Wellbeing will advise the kaimahi of the allegation and seek a response (depending on outcome of discussions with statutory agencies).

5.4. The kaimahi will be advised of their right to seek support and/or advice from their union or another representative.

5.5. The kaimahi may be removed from the work environment, subject to any requirements in their individual or collective employment agreement and relevant employment law, including the People, Culture and Wellbeing disciplinary procedures.

5.6. EAP services will be available to all kaimahi during this process.

5.7. WITT commits not to use ‘settlement agreements’, where these are contrary to a culture of child protection.

Some settlement agreements allow a member of kaimahi to agree to resign provided that no disciplinary action is taken, and contain terms as to future references and confidentiality. Where the conduct at issue concerns the safety or wellbeing of a child, use of such agreements is contrary to a culture of child protection.

5.8. The Director responsible for People, Culture and Wellbeing will keep a record of the allegations or concerns, the staff involved, and any actions taken. This record will be sealed for confidential reasons and stored securely on the kaimahi personnel file.

NZIST – New Zealand Institute of Skills and Technology trading as Western Institute of Technology at Taranaki (WITT)

ACADEMIC STATUTE 2026

This document is informed by the following NZIST – New Zealand Institute of Skills and Technology (NZIST) documents:

- **Operational Directive for ITP Business Divisions**
- **Transitioning (Grandparenting) Former Subsidiary and Business Division Policies**
- **Delegations Policy**
- **Te Kawa Maiorooro – Educational Regulatory Framework**



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PART A – INTRODUCTION

1. GOVERNANCE FRAMEWORK

The functions of NZIST are set out in the Education (Vocational Education and Training Reform) Amendment Act 2020 and the Charter of NZIST is Schedule 22 of that Act.

On the 1 November 2022, Western Institute of Technology at Taranaki Limited became a business division of NZIST – New Zealand Institute of Skills and Technology, a Crown Entity and Tertiary Education Institution.

1.1 Policies

Where there is no NZIST policy, WITT policies direct and guide the institute's conduct and decision making. They recognise best practice as well as provide a mechanism to manage risk and external compliance.

WITT policies are grouped under the following headings, and indicate by title, areas with responsibility for oversight and reviewing:

- **Academic**
- **Facilities**
- **Finance**
- **Health and Safety**
- **Marketing**
- **People, Culture and Wellbeing**

PART B – ACADEMIC FRAMEWORK

2. ACADEMIC STATUTE

2.1 Purpose

2.1.1 The Statute states the rules for the governance of WITT to ensure compliance with all relevant legislation and educational requirements. From this Statute management procedures are developed and made available through the Quality Management System (QMS).

2.1.2 The NZIST Council delegates in all academic matters to Te Poari Akoranga. WITT Academic Committee reports to Te Poari Akoranga.

2.1.3 This Statute will be reviewed by the Academic Committee on an annual basis.

2.1.4 Any amendment to this Statute must be approved by the Academic Committee under delegation from Te Poari Akoranga.

2.2 ACADEMIC COMMITTEE

Approves and monitors –

- Changes to Academic Statute and Academic Delegations (under delegation from Te Poari Akoranga)
- New programmes and accreditation applications, and changes to current programmes and courses with endorsement from NZIST where required
- All academic policies and procedures where these are not covered within Te Kawa Maiorooro
- Academic results
- Self-Assessment activity
- Priority learner success
- Awarding of qualifications including Diploma and Degree conferral

Delegates -

- Responsibilities to standing committees as appropriate
- Approval of minor changes to QMS documents to Chair Academic Committee or delegate.
- Special sign-off of students' eligibility to graduate for approval by Chair Academic Committee.
- Approval of technical changes to programmes of study to Chair Academic Standards Committee
- Approval of special results to Chair Academic Committee
- Approval of non-TEC-funded and/or non-NZQA-approved courses, such as Full Cost Recovery courses, to Lead Academic Quality

Receives/Reviews -

- Reports and minutes from standing committees
- Monitors' reports, accreditation panel reports and external audit reports.

2.3 Conferment of Awards

2.3.1 The Academic Committee has the power to confer approved degrees and award approved diplomas and certificates, providing WITT holds approval to deliver programmes towards the qualifications.

Awards that are qualifications are:

• Certificate	:	Tohu Pōkaitahi
• Diploma	:	Tohu Pōkairua
• Bachelor Degree	:	Tohu Paetahi
• Graduate Certificate	:	He Pōkaitahi Tohu Paetahi
• Graduate Diploma	:	He Pōkairua Tohu Paetahi
• Post Graduate Certificate	:	He Pōkaitahi Tohu Paerua
• Post Graduate Diploma	:	He Pōkairua Tohu Paerua
• Masters Degree		

2.3.2 WITT may provide awards that are not qualifications:

- Record of Attendance
- Record of Attainment
- Short Award - (Achievement in [name of study area])
- Certificate of Proficiency
- Micro-credentials

2.3.3 The responsibility for determining if degree and diploma students have met the requirements for awards as designated in the Programme Regulations is with the Lead Academic Quality.

2.3.4 The responsibility for determining if Certificate and lessor Awards students have met the requirements for awards as approved by the Academic Committee is with the Director of School.

2.3.5 Students are able to graduate from a programme under the academic regulations and programme documents that were in force at the time of their initial enrolment,

or subsequent regulations at the discretion of the student.

2.3.6 Senior Leaders and Managers have delegated powers to deal with learner disciplinary matters and impose penalties for learner misconduct as permitted by WITT policy. This applies to any breach of rules in relation to assessment where the result counts towards a grade or is connected with summative assessment. Rights and responsibilities shall be defined in the WITT Student Charter and this shall be made available to all students.

2.4 Academic Regalia

2.4.1 The academic dress for WITT graduands where graduation ceremonies are held is:

Postgraduate Diploma and Postgraduate Certificate in Applied Management

Purple stole, and the hood appropriate to previous degree. Where no previous degree is held, no hood or trencher.

Degree graduands

Black gown as for Cambridge Bachelor of Arts, trencher, hood.

Hoods (shaped hood with stole attached) for Bachelor's degrees shall be:

Bachelor of Nursing

Dark burgundy stole, shaped hood with burgundy lining and featuring a white mountain and white wave design.

Bachelor of Applied Management

Purple stole, shaped hood with navy lining and featuring identifying logo.

Bachelor of Engineering Technology

Gold stole, shaped hood with gold lining.

Bachelor of Accounting

Purple stole, shaped hood with navy lining and featuring identifying logo.

Bachelor of Design and Art

Teal stole, shaped hood with teal lining.

Graduate Diploma in Engineering (Highways)

Black stole with gold trim and featuring identifying logo.

Graduate Diploma in Project Management

Black stole with gold trim and featuring identifying logo.

Graduate Diploma in Operations & Production Management

Black stole with gold trim and featuring identifying logo.

Graduate Diploma in Accounting

Black stole with gold trim and featuring identifying logo.

Graduate Diploma in Human Resource Management

Black stole with gold trim and featuring identifying logo.

Graduate Diploma in Business Information Systems

Black stole with gold trim and featuring identifying logo.

Graduate Diploma in Hospitality Management

Black stole with gold trim and featuring identifying logo

Graduate Diploma in Supply Chain Management

Black stole with gold trim and featuring identifying logo

Diploma graduands	Black gown as for Cambridge Bachelor of Arts, WITT blue diploma stole. No hood unless previous degree is held.
Certificate graduands	Attire appropriate for an academic occasion.

Additional Approved Attire for Graduands:-

Korowai	Traditional Māori Garment
International Attire	Traditional attire representative of your Home Country
Appropriate Attire	Attire appropriate for the occasion

2.4.2 The attire for those presenting awards and representing WITT will be appropriate for a formal academic ceremony.

PART C - ACADEMIC STRUCTURE

3. ACADEMIC COMMITTEE AND TE KĀHUI MATANUI STRUCTURE

3.1 The Academic Committee

The Academic Committee established Standing Committees set out in 6.1.5.

3.2 The Academic Committee and Standing Committees already constituted shall continue in existence under this Statute.

3.3 The membership of the Academic Committee and Standing Committees shall continue in accordance with their terms of membership.

3.4 The purpose, functions and terms of reference of the Academic Committee and Standing Committees shall be as specified in Part D.

3.5 The following Standing Committees were constituted pursuant to WITT's Academic Statute:-

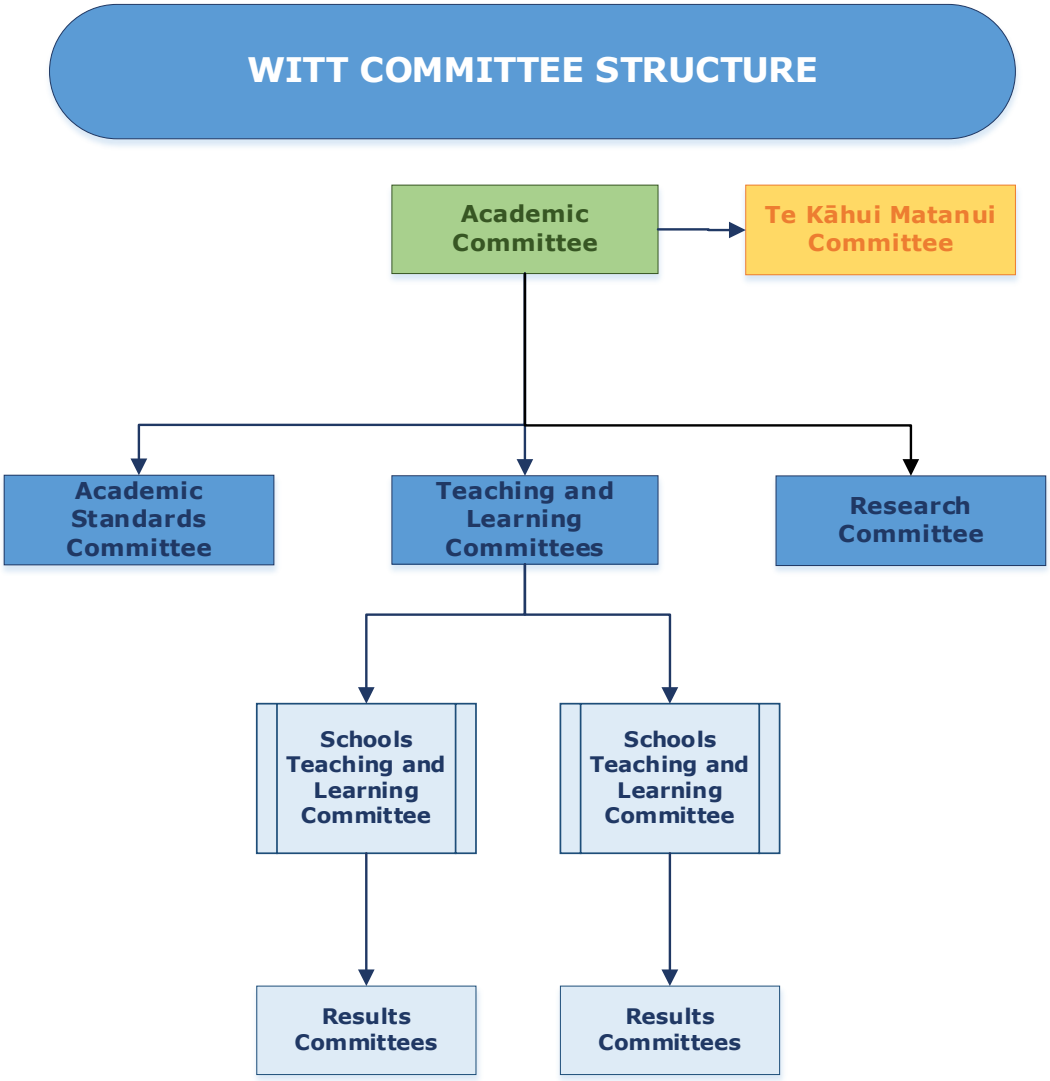
3.5.1 Academic Standards Committee (ASC)

3.5.2 Teaching and Learning Committees (TLC)

3.5.3 Research Committee (RC)

3.6 The following Advisory Committee was constituted pursuant to WITT's Academic Statute:-

3.6.1 Te Kāhui Matanui Committee (TKM)


WITT COMMITTEE STRUCTURE
Academic Committee
Te Kāhui Matanui Committee
Academic Standards Committee
Teaching and Learning Committees
Research Committee
Schools Teaching and Learning Committee
Schools Teaching and Learning Committee
Results Committees
Results Committees

PART D – TE KĀHUI MATANUI

TE KĀHUI MATANUI

4.1 Purpose

4.1.1 Te Kāhui Matanui is an internal committee. Its purpose is to provide advice and recommendations to the WITT Academic Committee and WITT Senior Leadership Team to ensure WITT is demonstrating a commitment to Te Tiriti o Waitangi excellence.

4.1.2 Te Kāhui Matanui will focus on improving access and equity for Māori so that Māori enjoy and experience success at WITT.

4.2 Terms of Reference

4.2.1 Te Kāhui Matanui will lead the Te Pou Tū framework, provide advice and monitor progress on:

- Developing active partnerships with mana whenua
- Enveloping culturally confident kaimahi
- Ensuring Māori succeed as Māori
- Ensuring programmes and services are culturally appropriate
- Ensuring WITT is a culturally inclusive environment
- Being guided to implement te ao Māori by mana whenua

4.2.2 The committee's process will be led by tikanga, especially the values in 4.3.4

4.2.3 The committee can co-opt members for specific kaupapa

4.3 Membership

4.3.1 Membership of Te Kāhui Matanui is a collective of kaimahi Māori and ākonga Māori with a minimum of three members.

4.3.2 Membership is by invitation from existing members.

4.3.3 Term

- Members will review their availability annually
- Membership ceases when members are no longer WITT kaimahi or ākonga

4.3.4 To operate effectively, the committee will uphold the following principles which align to Te Pou Tū framework:

- Rangatiratanga – respect the significance of Te Tiriti o Waitangi
- Manaakitanga – show generosity for kaimahi to become culturally confident
- Hari me te koa – celebrate the success of ākonga Māori
- Kotahitanga – remove barriers to ensure fair practices across WITT
- Whakaute – respect the cultural history of Te Kura Matatini
- Whaia – pursue mātauranga Māori that deepens understanding, enrich teaching, learning and the culture of WITT

4.3.5 At the first meeting of the collective, members will appoint the executive.

4.5 Quorum

4.5.1 A quorum comprises two thirds of the membership.

4.6 Meetings

4.6.1 Hui will take place between scheduled Academic Committee meetings to ensure timely reporting

PART E – ACADEMIC COMMITTEE AND STANDING COMMITTEE CONSTITUTIONS

5. ACADEMIC COMMITTEE

5.1 Purpose

5.1.1 Provides advice to the WITT Senior Leadership Team through the Chair on educational and academic matters and developments pertinent to the institute.

5.1.2 Approves programmes of study, including changes to such programmes, pursuant to and consistent with the requirements of NZIST, the New Zealand Qualifications Authority and delegations for approval by NZQA to WITT.

5.1.3 Provides a forum for and fosters academic freedom, discussion and deliberation in all academic matters for development or improvement and manages academic risk.

5.1.4 Ensures that WITT complies with relevant standards of its Quality Management System.

5.2 Terms of Reference

5.2.1 Manage approval of new programmes, changes to programmes and courses, accreditation applications and Consent to Assess applications in accordance with NZIST strategy and investment plan.

5.2.2 Require standing committees to report issues of academic concern or risk to the Academic Committee.

5.2.3 Develop academic direction, policy and quality assurance guidelines, and monitor their implementation and effectiveness.

5.2.4 Provide advice, and recommendations where appropriate, to WITT Leadership Team on academic matters.

5.2.5 Provide advice, as appropriate, on academic planning, programme portfolio development and review, and the academic integrity of strategies, plans and goals consistent with NZIST strategy and investment plan.

5.2.6 Advise Te Poari Akoranga of any risk to the Institute's academic reputation or academic integrity.

5.2.7 Establish such standing committees as are deemed desirable or necessary, and delegate such responsibilities as are appropriate.

5.2.8 Receive and act on reports from standing committees.

5.2.9 Review and approve the Terms of Reference of standing committees.

5.2.10 Approve students' eligibility to graduate and the award of qualifications.

5.2.11 Receive summaries of evaluation and review including audits, accreditation and monitors reports from standing committees where risks and concerns were identified.

5.3 Membership

5.3.1 **Ex-officio Members** –

- Operations Lead
- Director responsible for Academic Quality
- Māori Academic Staff member
- Māori Support Staff member
- One Academic Quality Advisor representative
- Director responsible for Student Success
- Director of School
- Head of Nursing (as per Nursing Council requirements)
- Chair Research Committee
- Chair Academic Standards Committee

5.3.2 **Elected/Appointed Members -**

- A minimum of four Senior Academic Staff representatives
- A minimum of two student representatives

5.3.3 **Co-opted Members**

- Co-opted members for specific tasks or purposes.

5.3.4 **Other**

- Academic Committee may co-opt additional members from time to time for specific purposes. Co-opted members have the same rights as full members. Any person requested to attend an Academic Committee meeting who is neither a Committee member nor a co-opted Committee member is 'in attendance' and as such has speaking rights, but no voting rights.
- Representatives from academic staff are elected/appointed for a minimum term of two years. Please refer 'Meeting Protocols' (separate document) on the election process.
- Members retiring from Academic Committee are to formally notify resignation to the Chair of Academic Committee.
- Members of Academic Committee and its standing committees are expected to attend all meetings. Absence from more than two meetings in succession, or from more than 20% of the meetings in any academic year without due cause may result in forfeiture of membership, at the discretion of the Chair.
- Academic Committee is an open meeting enabling any person who wishes to attend to do so. They have no speaking or voting rights, but may be granted speaking rights by the Chair.
- Academic Committee may establish working parties/ad hoc sub committees of members or other staff for specific purposes with report back to the Committee.
- In urgent or exceptional circumstances, a decision may be made by the Committee outside a meeting by way of a circular resolution (electronic voting or e-vote) – refer to Clause 3.7 in Meeting Protocol guidelines.
- Members must declare Conflict of Interest at the start of each meeting.
- The Committee may from time-to-time seek formal or informal advice from agencies or individuals on matters relevant to its deliberations, and issue invitations to these advisers to attend such Committee meetings as may be deemed desirable or necessary.
- The Executive responsible for academic matters or nominee will act as Secretary of the Academic Committee.
- Amendments to this Statute will be approved by the Academic Committee under delegation from Te Poari Akoranga.
- The Chair of the Academic Committee will be the Institute leader or nominee.
- The Chair of Academic Committee has a deliberative vote, and in the case of an equality of votes, also has a casting vote.
- The Chair of Academic Committee may determine that a paper or papers will be discussed in closed session for reasons of privacy or commercial sensitivity. These papers and their minutes will not be distributed outside of Academic Committee without the written permission of the Chair of Academic Committee.
- Minutes are distributed to Committee members, published and announced on iWITT with a report provided to Te Poari Akoranga .

5.3.5 **Quorum**

- A quorum comprises of 7 members and must include the Chair or nominee.

6 ACADEMIC STANDARDS COMMITTEE

A standing committee formed by the Academic Committee.

6.1 Purpose

6.1.1 To approve academic QMS policies and procedures (under delegation from Academic Committee) (refer to 'Operational Responsibility Schedule') for reporting to the Academic Committee.

6.1.2 To review and approve programme documentation including amendments to existing programmes (and accreditation and consent to assess applications).

6.2 Terms of Reference

The Academic Standards Committee is responsible to the Academic Committee to:

6.2.1 Review and approve new/amended and withdrawn QMS Academic policies and procedure.

6.2.2 Receive, evaluate and approve documentation for programmes or amendments to Programme Regulations and Course Descriptors.

6.2.3 Review and approve accreditation and consent to assess applications.

6.2.4 Refer matters that constitute academic concerns or risks to WITT's academic integrity to the Academic Committee.

6.3 Membership

Membership of the Academic Standards Committee will be reviewed at the first meeting of each year.

6.3.1 **Ex-officio Members** –

- Lead Academic Quality (Chair) or delegate
- At least one Academic Quality Advisor
- One representative from Te Kāhui Matanui
- One Director of School
- NZIHT & Energy Lead

6.3.2 **Elected/Appointed Members -**

- At least four Senior Academic Staff Members
- One Business Support Administrator

6.3.3 **Co-opted Members**

- Co-opted members for specific tasks or purposes.

6.3.4 **Other**

- Meetings will be scheduled once a month.
- In urgent or exceptional circumstances, a decision may be made by the Committee outside a meeting by way of a circular resolution (electronic voting or e-vote) – refer to Clause 3.7 in Meeting Protocol guidelines Part L of the Academic Statute).
- Members of this Committee are expected to attend all meetings. Absence from more than two meetings in succession, or from more than 20% of the meetings in any academic year without due cause may result in forfeiture of membership, at the discretion of the Chair.

6.3.5 **Quorum**

- A quorum comprises the Chair (or Chair's nominee) and five other Committee members.

7 TEACHING AND LEARNING COMMITTEES

Two standing committees formed by the Academic Committee to oversee, monitor and advise on all aspects of academic quality, delivery and activity within each School.

7.1 Purpose

7.1.1 To identify, promote and enhance best practice and innovation in teaching and learning across the Schools.

7.1.2 To review academic components and delivery of courses/programmes.

7.1.3 Report key issues of strategic significance and concern to the Academic Committee.

7.1.4 To ensure that academic activities and processes comply with relevant WITT policies and procedures and quality assurance requirements.

7.1.5 To support the maintenance and growth of a research culture within the Schools and provide oversight for School research.

7.1.6 To analyse and approve results for the programmes, courses and standards offered in each School.

7.1.7 To maintain oversight of contractual compliance of subcontracted delivery of programmes or parts of programmes.

7.2 Terms of Reference

The Teaching and Learning Committee will monitor, review/approve, analyse, identify trends and improvement opportunities for academic activities relating to programme and courses with recommendations to Academic Committee on any significant academic risks that have been identified on the following –

7.2.1 Internal and external moderation results and reports including any recommended actions on any issues of significance/concern.

7.2.2 Qualification completion, programme and course result analysis.

7.2.3 Teaching and learning successes, development, improvement, innovation and best practise in line with NZIST strategy and investment plan.

7.2.4 Procedures for the quality assurance of teaching, learning and assessment.

7.2.5 Student, Programme and Course feedback.

7.2.6 Literacy and Numeracy (testing, progression and results).

7.2.7 Outcomes of engagement with NZQA and other external bodies.

7.2.8 Self-Assessment reports and activities including close off of improvement plans.

7.2.9 Research Outputs (Overseen by Research Committee)

7.2.10 On-going student achievement and success (early intervention)

7.3 Membership

Membership of the Teaching and Learning Committee will be reviewed at the first meeting of each year.

7.3.1 **Ex-officio Members** –

- Director of Schools (Chair) or delegate
- One Academic Quality Advisor
- At least six Academic Staff Members
- At least two Student Success team members, including at least one Kaitakawaenga
- Business Support Administrator (Minute Taker)

7.3.2 **Co-opted Members**

- Co-opted members for specific tasks or purposes.

7.3.3 **Other**

- Amendments to this Constitution will be approved by the Academic Committee.
- Meetings will be scheduled to align with Academic Committee reporting.
- In urgent or exceptional circumstances, a decision may be made by the Committee outside a meeting by way of a circular resolution (electronic voting or e-vote) – refer to Clause 3.7 in Meeting Protocol guidelines.

7.3.4 **Quorum**

- A quorum comprises the Chair (or Chair's nominee) and five other Committee members.

7.4 RESULTS SUB-COMMITTEE

- A subcommittee meeting will be scheduled as required to approve results as per 7.1.6.
- The meetings will be chaired by the Director of School or delegate
- Minutes will be recorded by the relevant Business Support Administrator and approved at the next full meeting of the Committee.
- A quorum comprises the Chair or delegate, and at least three members, two of whom are not associated with the programme/course for which results are being presented.

8 RESEARCH COMMITTEE

8.1 Purpose

8.1.1 To promote, co-ordinate, monitor and report on internally and externally funded research undertaken within the Institute, and in particular to process applications for research grants from funds allocated to the Committee for this purpose on an annual basis. In carrying out its functions the Research Committee will follow the systems and processes outlined in the Research policy.

8.2 Terms of Reference

The Research Committee will support the maintenance and growth of a research culture within the Institute by:

8.2.1 Providing oversight for institutional research, supporting School leadership by encouraging staff research, and by promoting opportunities for research and scholarly activity.

8.2.2 Evaluating and approving internal research grant applications from WITT staff, and reporting its decisions to the Academic Committee.

The Research Committee will also receive project completion reports from successful staff.

8.2.3 Receiving statements of Research Committee disbursements, and monitoring the level of funding available.

8.2.4 Report any Research Appeals including issues around intellectual property, commercialisation or funding to the Academic Committee.

8.2.5 Maintain oversight of all records and administration for research.

8.2.6 Initiating and evaluating research policy, and making appropriate recommendations to the Academic Committee.

8.2.7 Approve the annual research report.

8.3 Membership

Membership of the Research Committee will be reviewed at the first meeting of each year.

8.3.1 **Ex-officio Members** –

- Nominated chair

- Research Officer
- Minimum of one representative from each degree delivered

8.3.2 **Elected members**

- Up to 4 Principal Academic Staff Members
- Up to 4 PhD holders
- Up to 4 research-active or research-interested kaimahi

8.3.3 **Co-opted Members**

- Co-opted members for specific tasks or purposes.

8.3.4 **Other**

- Amendments to this Constitution will be approved by the Academic Committee.
- Meetings will be scheduled to align with Academic Committee reporting.
- In urgent or exceptional circumstances, a decision may be made by the Committee outside a meeting by way of a circular resolution (electronic voting or e-vote) – refer to Clause 3.7 in Meeting Protocol guidelines.

8.3.5 **Quorum**

- A quorum comprises the Chair (or Chair's nominee) and five other Committee members.

PART F – QUALITY MANAGEMENT SYSTEM

9 Purpose

The Quality Management System (QMS) sets out the policies and procedures that govern the academic and operational matters of the Institute to ensure student and institutional outcomes are met. The QMS ensures that WITT is compliant with legislative requirements and meets obligations and national standards required by the key stakeholders, particularly the New Zealand Qualifications Authority (NZQA), Ministry of Education (MoE) and Tertiary Education Commission (TEC).

Refer to the following WITT policies –

- Institutional Quality Management

PART G – ACADEMIC REGULATIONS

Every programme leading to a qualification or award must be supported by a written programme document approved by the Academic Committee and, where required, NZQA, detailing the formal requirements for the completion of the programme and its constituent courses and any other relevant quality assurance information. For more details refer to Academic Regulations.

PART H – PROGRAMME APPROVAL, ACCREDITATION, EVALUATION AND SELF-ASSESSMENT REPORTING

Refer to Academic Regulations and applicable policies.

PART I – STUDENT ENTRY/WITHDRAWAL/ENROLMENTS

Refer to Academic Regulations and applicable policies.

PART J – ASSESSMENT AND THE AWARD OF CREDITS

Refer to Academic Regulations and applicable policies.

PART K – ACADEMIC MISCONDUCT

Refer to Academic Regulations and applicable policies.

PART L – ACADEMIC APPEALS

Refer to Academic Regulations and applicable policies.

PART M – MEETING PROTOCOLS

Refer to Meeting Protocols guidelines.

PART N – WITT DELEGATIONS FROM TE KAWA MAIOROORO REGISTER

Refer to WITT Delegations from Te Kawa Maiorooro Register.

Credit Card

Document control

Category	Finance	**Sub-category**	Finance
Version number	03	**Responsibility**	Director responsible for Finance
Approval date	30/09/2026	**Next review**	30/09/2029
Approved by	Leadership	**Resolution number**	N/A

1. Purpose

1.1. To provide guidelines and procedures for staff who hold credit cards for use in limited procurement of goods and services. Credit cards have the same meaning in this policy.

2. Application

2.1. This policy applies to all staff that hold credit cards assigned to the Institute.

3. Definitions

Abbreviations and Definitions

Term	Definition
Activities	Programmes, systems and services that the organisation delivers.
Institute or WITT	Western Institute of Technology at Taranaki
Credit Card	Any corporate credit card issued to an authorised staff member by WITT's banking provider for which WITT incurs and is ultimately responsible for the debt.

4. Policy

4.1. A staff member in conjunction with their manager may apply for a credit card, on demonstration of a business need within approved delegations as per clause 4.14. This includes regular travel off campus and other valid expenditure payable by credit card that is not covered by the purchase order process.

4.2. The Chief Executive and the relevant delegated authority from WITT Finance are responsible for authorising card issue. Individual card limits are set by the Chief Executive and will be the minimum necessary to enable the card holder to undertake their duties for the Institute.

4.3. The card holder is responsible for adhering to the purchasing parameters, including the individual billing cycle limit as applicable.

4.4. Each card is issued in the name of the card holder and they (the card holder) must abide by the terms and conditions of card use advised by the bank at the time of issue and any subsequent amendment.

4.5. Card holders have a responsibility to be prudent when using the card for internet purchases. This should be done only when necessary and credit card details generally should not be saved online.

4.6. The card is to be used only for business-related purchases. Personal charges must not be made against the card.

4.7. Where improper use of a credit card is suspected the credit card statement will be discussed and verified with the Chief Executive. This will alleviate the issues that may arise from emergency or inadvertent misuse. However, if proven to be improper use this will be considered as misappropriation of the Institutes funds and is likely to result in disciplinary action and/or revocation of the card. Fraudulent use may result in the instigation of legal proceedings.

4.8. The card holder may not use the card to obtain cash, either directly or indirectly, from ATM's, EFTPOS terminals and bank branches unless there is an emergency (normally related to business travel) or you have written approval from the Chief Executive

4.9. The card holder is responsible for adequately securing the card from loss and theft. However, if this occurs, you must immediately notify your Card Provider to indemnify the organisation from further debt, then advise WITT Finance.

4.10. The card holder is responsible for timely notification of disputed transactions appearing on your cardholder statement.

4.11. The card holder is the only person entitled to use the card and are responsible for all changes made against the card while it is in your possession. The card holder may not use the card, nor permit it to be used, for any reason other than official purposes.

4.12. The card holder is required to immediately surrender their purchasing card upon resignation or termination of employment with the Institute.

4.13. Certain transactions are deemed inappropriate and are disallowed. This category includes but is not limited to gambling transactions, casino gambling chips, adult movies, massage parlours and dating and escort services.

4.14. Card expenditure must be within the cardholders delegated authority (limit assigned) and approved by their Manager.

4.15. The use of the Chief Executive's card must be reviewed and authorised by the Council.

4.16. In approving any expenditure on any Institute card the Manager must be satisfied that it has been used for a justified business purpose.

Responsibilities and accountabilities

4.17. Chief Executive

The Chief Executive has ultimate responsibility for the process governing the issuance and use of credit cards.

The Chief Executive, or authorised delegate has responsibility to sign off and approve each card holders monthly statement detailing spend transactions and the rationale for the spend.

4.18. All staff who are issued a WITT credit card:

- have a responsibility to adhere to this policy.
- must use WITT's banking provider's system to code transactions and provide rationale for the cost incurred on a monthly basis.

4.19. Director responsible for Finance (or delegate):

The delegated staff member from Finance is responsible for:

- Ensuring that cards are cancelled with the bank when they are no longer required
- Ensuring cards are physically destroyed when they are no longer required

- Maintaining a register of card holders
- Ensuring card limits are applied as agreed by the Chief Executive
- Ensuring the cardholder agreement conditions of use form, is filled out and signed by the approved cardholder
- Ensuring the credit card application form is submitted to WITT's relevant banking provider
- Reporting on the list of card holders and limits annually
- Monitoring and reporting on card use
- Follow up with cardholders to ensure transactions are processed through the relevant banking system accurately, regularly and within the required timeframe.
- Monitor transactions to ensure they have been reviewed and approved by the cardholder's designated approver in accordance with WITT's financial delegations.

5. Procedure

5.1. Credit Card Procedure

6. Related forms and guidance documents

Forms and templates

- WITT Cardholder Agreement Conditions of Use (embedded in procedure document)

7. Record management

Record	Responsibility	Filed	Retention time	Disposal action
WITT Cardholder Agreement Conditions of Use	Finance	Finance	7 years	Destroy

8. Revision history

Version	Description of change	Effective date
01	New policy	12/05/17
02	Reviewed as per cycle	21/12/22
03	Light review to update titles and language for organisational structure and system changes.	30/09/26

Credit Card Procedure

Document control

Policy associated to	Credit Card	**Approval date**	30/09/2026

1. Applying for new card

1.1. When applying for a new card the staff member in conjunction with their manager should email the Chief Executive with their demonstration of a business need (as per policy point 1).

1.2. Card reconciliations and documentation -

1.2.1. The cardholder, is required to reconcile the monthly card holder statement within the nominated time frame in using the banking provider's system. This includes attaching receipts or supporting documentation to verify the transactions recorded against the credit card and allocating a general ledger code for each transaction on the statement, thereby enabling the approver to verify and authorise the transactions. Authorisation is to be completed within two weeks of the end of the billing period.

1.2.2. Documentation requirements are no different to normal procurement processes involving invoices and purchase orders. This is to provide a valid audit trail and evidence for subsequent review and GST claims. The documentation needs to be a valid tax invoice/receipt not just an EFTPOS docket.

1.2.3. If any of the supporting documentation is missing the card holder must note the explanation for this in banking system and this must be signed off by their Manager. Reoccurring instances of missing documentation will result in the card being cancelled.

2. Purchases on account

2.1. Cards are held by the Finance department for use by staff members to purchase relatively low value items from certain businesses.

2.2. If these cards are used then the normal procurement process should by followed i.e. purchase order raised in advance of spend and signed off by the delegated authority.

2.3. To utilise the card, a staff member should contact Finance who will issue the card and record who has the card in the register.

2.4. Staff visit the store with both the approved purchase order and the relevant card. This assists the store with being able to invoice WITT as per the normal procurement and payment process and simply supports allocating the spend to the correct general ledger code and department.

3. Conditions of use

3.1. The credit card is provided to you based on your need to purchase business-related goods and services. The card may be revoked at any time based on a change of position or location, or when otherwise deemed appropriate by the organisation. The card is not an entitlement nor is it reflective of title or standing.

3.2. You are responsible for adhering to your credit card parameters, including the individual billing cycle credit limit.

3.3. The card is to be used only for business-related purchases of an approved type.

3.4. Personal charges are not to be made against the card.

3.5. You may not use the card to obtain cash, either directly or indirectly, from ATMs, EFTPOS terminals and bank branches unless there is an emergency or you have written approval from the Chief Executive.

3.6. You are responsible for retaining receipts and/or other documentation that supports transactions made with the Purchasing Card.

3.7. As a cardholder, you are required to reconcile your monthly cardholder statement within the nominated time. This includes ensuring you have all copies of supporting documentation to verify the transactions recorded against the credit card and allocating a general ledger code for each transaction, thereby enabling your approver to verify and authorise the transactions. Authorisation is to be completed within two weeks of the end of the billing period.

3.8. You are responsible for timely notification of disputed transactions appearing on your cardholder statement.

3.9. You are the only person entitled to use the card and are responsible for all charges made against the card while it is in your possession. You may not use the card, nor permit it to be used, for any reason other than official purposes.

3.10. You are responsible for adequately securing the card from loss and theft. However, if this occurs, you must immediately notify your card provider to indemnify the Institute from further debt, then advise Finance.

3.11. Where improper use of the credit card is suspected the purchase record will be discussed and verified with the card holder's manager. This will alleviate the issues that may arise from emergency or inadvertent misuse. However, if proven to be improper use this will be considered as a misappropriation of the organisation's funds and is likely to result in disciplinary actions and/or revocation of the card. Fraudulent use may result in the instigation of legal proceedings.

3.12. You are required to immediately surrender your credit card upon resignation or termination of employment with the Institute.

Special Conditions

3.13. Transactions in merchant category group Adult Entertainment are disallowed. This category includes but is not limited to Gambling transactions, Casino transactions, Casino Gambling Chips, Adult Movies, Massage Parlours and Dating and Escort Services.

Appendix 1

Credit Card Cardholder – Agreement conditions

Kia ora Kaimahi

You have been issued with a Western Institute of Technology at Taranaki credit card. This card has the standard terms and conditions owing to the issuer, such as immediately reporting to both the issuer and the WITT Finance department if your card is lost or stolen, taking care to only reveal your card number to bona fide people, etc.

As well as the issuer terms and conditions, we as the organisation have conditions for the use of this card. These are:

1. This card must only be used for approved Western Institute of Technology at Taranaki purchases within your delegated authority.
2. Credit cards should not be used to obtain cash advances unless there is an emergency (normally related to business travel) or the cash is required for official purposes.
3. Expenditure of a private nature or which is non-work related is strictly prohibited.
4. The holder of the credit card will be responsible for any unauthorised use.
5. The misuse of a credit card will be dealt with through the staff code of conduct policy.
6. You are required to submit a reason for all transactions, code all charges, and attach tax receipts for those transactions listed on your monthly statement via the banking provider's system in a timely manner.

   (NB: EFTPOS receipts are not tax receipts as they do not have GST numbers)
7. Once completed you must submit your statement for approval to your manager using the banking system. This is an audit requirement and provides a protection for you as a cardholder.

If you have any queries regarding the use of your card please contact the Finance department.

I have agreed and understood the conditions of which this credit card has been issued to me.

Signed	Date
Signed	Date

Health and Safety

Document control

Category	Health and Safety	**Sub-category**	Health and Safety
Version number	04	**Responsibility**	Director responsible for Health and Safety
Approval date	09/06/2026	**Next review**	09/06/2029
Approved by	Business Division Leadership	**Resolution number**	N/A

1. Purpose

1.1. This policy supports compliance with the Health and Safety at Work Act 2015 and associated regulations.

1.2. To provide a safe and healthy workplace for workers, ākonga and others at the Institute, including physical and psychological wellbeing, and including the management of psychosocial hazards where reasonably practicable.

1.3. To ensure our workers, ākonga, and others are safe at all times, and to comply with and teach best practice health and safety for our community and industry.

1.4. This will be achieved through the engagement of all groups with relevant legislation and regulatory guidance, industry 'best practice', and internal systems and processes.

1.5. To set out the accountabilities and responsibilities of kaimahi with respect to the provision of a safe and healthy environment for kaimahi, ākonga, contractors and visitors to the Institute.

2. Application

2.1. This policy applies to all workers, ākonga, and others involved in any institute activity (on or off-campus, including placements), and while travelling for work or for an off-campus activity.

2.2. Where activities are undertaken with external organisations, the Institute will consult, cooperate, and coordinate health and safety responsibilities with relevant duty holders.

3. Definitions

Abbreviations and Definitions

Term	Definition
Institute	Western Institute of Technology at Taranaki (WITT)
Reasonably Practicable	That which is, or was, at a particular period of time, reasonably able to be done in the circumstances, considering all relevant matters.
Risk	The possibility that death, injury, or illness might occur when a person is exposed to a hazard.
Worker	Any person carrying out work for or on behalf of the Institute, including: – employees;

	– contractors or subcontractors; – employees of contractors or subcontractors; – employees of a labour hire company; – apprentices or trainees; – people, including students on work placement, internship, practicum, or undertaking work for the Institute – volunteers; and – any other people specified in the relevant legislation.
Student/Ākonga	A person attending classes or participating in learning activities at the Institute, excluding students undertaking work placement, internships, practicums, or other work-related activities for the Institute.
Others	Any person who is not a worker but may be affected by Institute activities, including visitors, members of the public, and guests. Includes visitors, members of the public, volunteers, contractors, placement providers, and any person affected by Institute activities.
Manager	Any person who holds the responsibility to manage employees at the Institute.

4. Policy

Principles

4.1. The Institute is committed to the highest standards of health and safety through continual improvement and the control of risk whilst ensuring the continued delivery of education.

4.2. To achieve this, the Institute will ensure effective management of risk by maintaining a health and safety management system, and by allocating the resources necessary to attain these objectives. The Institute will also define clear management systems and ensure the engagement of all of its workers through consultation with them and their representatives, when considering the actions necessary to meet this policy.

Roles and Responsibilities

4.3. The Institute must, so far as is reasonably practicable, take steps to ensure the health and safety of workers, ākonga, and others affected by the work that it undertakes.

In particular the Institute will:

a) provide and maintain a safe working environment, plant and systems for workers, ākonga and visitors that is safe and without risk to health

b) provide information, training, and supervision as is necessary, to ensure that health and safety risks are identified, understood and managed effectively

c) will maintain emergency preparedness and response procedures, including evacuation, first aid, emergency communication, and business continuity arrangements

d) ensure contractors are appropriately inducted, monitored, and managed to ensure compliance with health and safety requirements.

e) ensure notifiable events are reported to the relevant regulator in accordance with legislative requirements

f) support continuous improvement in health and safety management

g) support workers through the provision of resources to achieve the required health and safety standards

h) require accurate reporting, notification and investigation of injuries and incidents

i) support workers to participate in prompt and effective rehabilitation and return-to-work processes following injury or illness.

j) provide the training and information necessary to managers to ensure an appropriate level of competency in health and safety related matters

k) foster and encourage education in safe working practices for ākonga who in turn will become workers when they leave the Institute

l) provide adequate consultation processes for health and safety matters and actively encourage participation of ākonga, workers, and their representatives, including Health and Safety Representatives and the Health and Safety Committee.

m) provide a comprehensive health and safety management system.

4.4. Officers of the Institute, including Board members, the Chief Executive and any other kaimahi who meet the definition of an officer under the Health and Safety at Work Act 2015, must exercise due diligence to ensure the Institute complies with its health and safety obligations.

4.5. The Board is responsible for providing governance oversight of the Institute's health and safety performance and ensuring that appropriate systems and processes are in place to meet the Institute's health and safety obligations. In particular, the Board will:

a) Exercise due diligence to ensure the Institute complies with its health and safety obligations under applicable legislation.

b) Ensure appropriate governance arrangements, resources and systems are in place to manage health and safety risks.

c) Monitor the Institute's health and safety performance, including significant risks, incidents, corrective actions and areas requiring improvement.

d) Seek assurance that the Institute is taking reasonably practicable steps to eliminate or minimise health and safety risks.

e) Promote a culture that prioritises health, safety and wellbeing and supports continuous improvement across the Institute.

4.6. All managers must manage health and safety within their areas of responsibility as an integral part of their day-to-day activities and must take all reasonably practicable steps with respect to their areas of responsibility to provide and maintain a safe and healthy environment.

In particular managers will:

a) establish and insist on safe work methods, safe equipment, proper materials, and safe practices at all times

b) provide appropriate training opportunities for kaimahi

c) provide opportunities for kaimahi to participate in health and safety forums and processes for the improvement of health and safety in the workplace

d) consult with kaimahi during the development and review of procedures and work environment changes

e) ensure compliance with the health and safety policies and procedures, legislative requirements, standards, codes of practice and best practice guidelines

f) ensure that safety takes precedence over expediency at all times.

4.7. All workers and others (including ākonga, contractors and visitors) must take all reasonably practicable steps to ensure their own safety while at work and that no action or inaction causes harm to any other person.

In particular, workers will:

a) report all incidents and injuries as soon as practical after the event

b) observe safe work practices

c) follow health and safety policies and procedures, legislative requirements, standards, codes of practice and best practice guidelines

d) comply with relevant and reasonable directives from managers

e) actively participate in rehabilitation for work related injuries/illnesses.

4.8. The Director Corporate Services is responsible for overseeing the implementation, monitoring and continuous improvement of the Institute's health and safety management system, monitoring compliance with this policy, and reporting significant issues, breaches and health and safety performance to the Chief Executive. In particular, the Director Corporate Services will:

a) Develop, implement, maintain and monitor the Institute's health and safety management system.

b) Review relevant Institute policies and procedures to ensure they remain consistent with applicable health and safety legislation, standards and good practice.

c) Promote and support the participation of ākonga, workers and their representatives in health and safety matters.

d) Maintain and monitor the Institute's health and safety risk registers and support the effective management of identified risks.

e) Monitor health and safety compliance and report regularly to the Executive Team on health and safety performance, significant risks, incidents and areas requiring improvement.

f) Coordinate or undertake health and safety audits and reviews, as appropriate, to assess the effectiveness of the Institute's health and safety management system.

g) Coordinate the management and investigation of hazards, near-misses, injuries and incidents, ensuring appropriate corrective actions are identified and monitored.

h) Provide advice and guidance on health and safety matters, including legislative obligations, risk management and opportunities for continuous improvement.

4.9 The Health and Safety Committee Terms of Reference, attached to this policy as guidelines, sets out the purpose, scope, responsibilities, and membership of the committee.

4.10 Breaches of this policy may result in disciplinary action under the Staff Code of Conduct/Student Charter or other relevant Institute policies.

5 Related forms and guidance documents

Forms and templates

- Mātātoa Gym Health and Safety Induction Form

Relevant legislation

- Health and Safety at Work Act 2015
- Health and Safety Regulations (various)

Related policies

- All institute policies under QMS category Health and Safety
- Staff Code of Conduct
- Student Charter

Guidelines

- Health and Safety Committee Terms of Reference

6 Record management

Record	Responsibility	Filed	Retention time	Disposal action
Health and Safety System Records	Director Corporate Services	Health and Safety System	10 years from last information entry date	Transfer to Archives New Zealand
Occupation Health & Safety – H&S records – Committee Meeting Agendas, working papers, Minutes – H&S Plans – Risk identification	Director Corporate Services	Health and Safety System & Corporate department files	7 years after date of last addition	Destroy
Accident Fatalities & Prosecution records	Director Corporate Services	Health and Safety System & Corporate department files	10 years from last information entry date	Transfer to Archives New Zealand
Hazardous Substances – Documentation on locations and nature – Risk Evaluations – Preventative and safety measures – Disposal/neutralisation measures	Director Corporate Services	Health and Safety System & Corporate and department files	10 years from last information entry date	Transfer to Archives New Zealand
Health and Safety Committee meeting agendas, working papers and minutes	Chairperson	(HSW) Health and Safety and Wellbeing - Microsoft Teams	7 years after date of last addition	Destroy

7 Revision history

Version	Description of change	Effective date

00	New policy developed in consultation with the Health and Safety Committee, staff, students and the Leadership Team.	20/04/10
01	Additional statements added, to enable police involvement under 4.6, rehabilitation support under 4.7, disciplinary action under 4.9, zero tolerance under 4.10.	05/10/10
02	Re-write policy to incorporate the health and Safety at Work Act 2015 and include NZIHT.	06/12/17
02a	Amended review cycle to 3 years as per Academic Board approval on 11 April 2018 – Res no. 18/AB02/10.	11/04/18
03	Review as per three-yearly cycle.	30/11/2021
03b	Minor updates.	22/05/2024
04	Updates to purpose (add reference to Health and Safety at Work Act 2015; physical and psychological wellbeing and management of psychosocial hazards), application (activities undertaken with external organisations), definitions (add student/ākonga and others), expand responsibilities of the Institute, related documents (add health and Safety Committee Terms of Reference and Gym Induction Form), job titles updated throughout.	09/06/2026
05	Addition of the Board	

Western Institute of Technology at Taranaki Board meeting

5. Resolution to exclude the public

It will be moved by the Chairperson that the public be excluded from the remainder of the meeting. This resolution will be made in reliance on section 48(1) of the Local Government Official Information and Meetings Act 1987 (LGOIMA) (noting Western Institute of Technology at Taranaki is subject to Part 7 of the LGOIMA) and the particular interests protected by section 9 of the Official Information Act 1982 (OIA) which would be prejudiced by the holding of the relevant parts of the proceedings of the meeting in public.

The general subject of each matter to be considered while the public is excluded and the reason for passing the resolution in relation to each matter are as follows:

Item	General subject of each matter to be considered	Section(s)
6.	Administration	Section 9(2)(a) OIA Section 9(2)(g)(ii) OIA Section 9(2)(i) OIA Section 9(2)(j) OIA
7.	Appointment of key roles	Section 9(2)(a) OIA
8.	Budget	Section 9(2)(i) OIA
9.	Regular reporting	Section 9(2)(g)(ii) OIA
10.	Council fees	Section 9(2)(g)(ii) OIA Section 9(2)(i) OIA
11.	Chief executive appointment	Section 9(2)(a) OIA Section 9(2)(j) OIA
12.	Any other closed business	Section 9(2)(a) OIA Section 9(2)(g)(ii) OIA Section 9(2)(i) OIA Section 9(2)(j) OIA

Interests

Section(s)	Interest(s)
Section 9(2)(a)	protect the privacy of natural persons, including that of deceased natural persons.
Section 9(2)(g)(ii)	maintain the effective conduct of public affairs through the protection of such Ministers, members of organisations, officers, and employees from improper pressure or harassment.
Section 9(2)(i)	enable a Minister of the Crown or any public service agency or organisation holding the information to carry out, without prejudice or disadvantage, commercial activities.
Section 9(2)(j)	enable a Minister of the Crown or any public service agency or organisation holding the information to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations).

The Chairperson will also move that certain employees from New Zealand Institute of Skills and Technology (WITT business division), namely Nic Conley and Linda Dravitski, be permitted to remain at the meeting, after the public has been excluded because of their specific knowledge in relation to the above items. This knowledge, which will be of assistance in relation to the matters above to be discussed, is relevant to those matters because they have assisted in the progression of such matters.