

## Appendix A

Doc #	Title	Author	Release Decision
1	Investigation Report: Tai Wānanga kura	Rachael Tuwhangai	<b>Released in part</b> with some information withheld under section 9(2)(a) of the Act.
2	Ministry of Education: Project Character	Deloitte	<b>Released in part</b> with some information withheld under section 9(2)(a) of the Act.
3	Specialist Report	Paul Matthews	<b>Released in full.</b>
4	Specialist Report	Wayne Ngata	<b>Released in full.</b>
5	Specialist Report	Val Wenham	<b>Released in part</b> with some information withheld under section 9(2)(a) of the Act.

# MĀORI & PASIFIKA SUPPORT SERVICES

CULTURAL ADVISORY ▲ EDUCATION ▲ SOCIAL SERVICE

## Investigation Report

## Tai Wānanga Kura

Released under the Official Information Act 1982

Prepared by  
Rachael Tuwhangai  
Independent Adviser

13 October 2019

## Table of Contents

1	Executive Summary	6
1.1	Introduction	6
1.1.1	Tai Wānanga provides a new model for Māori education	6
1.1.2	Investigation focus areas were provided	6
1.1.3	The investigation was commissioned due to growing concerns for student achievement, wellbeing and a break down of key relationships.	7
1.2	Timeline of key events	7
1.2.1	Concerns had been building over a period of time	7
1.2.2	The Board member's survey	8
1.2.3	Staff took simultaneous leave	8
1.2.4	Te Pahū - The Implosion	8
1.2.5	The Facebook post	8
1.2.6	A member of Senior Leadership is suspended	9
1.2.7	Response from the Board Chair	9
1.2.8	Complaint to the Office of the Ombudsman	9
1.2.9	9(2)(a)	9
1.3	Summary of findings	9
1.3.1	Student Wellbeing	9
1.3.2	Student access to curriculum	10
1.3.3	The actions of the Board of Trustees to address issues:	11
1.4	Conclusions	13
2	The context	14
2.1	Tai Wānanga is a designated character school	14
2.2	Curriculum approach	15
2.3	Student Achievement	15
2.4	Financial Position of Tai Wānanga	15
2.5	Board of Trustees	16
2.6	Whānau Support	16
2.7	School Leadership	16
2.8	Staffing entitlement	17
2.9	Indicative staffing of Ruakura (not including Māori Immersion staffing entitlements)	17
2.10	Board assurance on legal requirements	18
2.11	ERO key next steps and recommendations	18
2.12	Enrolment Data (September, 2019)	19
2.13	Student Attendance – Term 2, 2018	19
2.14	Student Attendance Sample (September, 2019)	20
2.15	The National Administration Guidelines (NAGs)	20

3	The Investigation approach	21
3.1	Kaupapa Māori	21
3.2	The Investigation Framework	22
3.3	Key investigation activities	23
3.4	Data collection methods	23
3.4.1	Interview Questions (indicative)	23
3.4.2	Survey Questions	24
3.4.3	Written submissions	24
3.4.4	Documentation Requests	24
	Te Anga Tūhura   The Investigation Framework	25
3.5	Ethics and Informed consent	26
3.6	The Workplan	27
3.6.1	Investigation Stages	27
3.6.2	Stakeholder Hui	27
3.7	Participation was optional	28
3.8	Participants	28
4	Investigation findings	28
4.1	Has the wellbeing of students been compromised?	28
4.1.1	“The wheels have fallen off” – Kaitiaki (Teacher)	28
4.1.2	“We believe that there are serious breaches of the Secondary Teachers Collective” – Kaitiaki (Teacher)	30
4.1.3	“Sometimes she just started crying and we didn’t know why” – Year 9 Taiohi (Student)	30
4.1.4	“We want our school back” – Whānau member	31
4.2	Has student access to curriculum been compromised?	31
4.2.1	“We like the pou, Kia Tū, Kia Ora, Kia Māori.” – Senior Taiohi (Student)	31
4.2.2	“We’ve lost our way a little with curriculum delivery” – [Staff] member	32
4.2.3	“Since the teachers have been away, curriculum gaps have emerged and there’s been a deterioration in the quality of teaching” – Whānau member	33
4.2.4	“They had unregistered teachers baby sitting our children” – Whānau member	33
4.3	Have the actions taken by the Board of Trustees been sufficient to address the issues?	34
4.3.1	“Having two campuses is a distraction ... it’s a little top heavy ... we’ve got staff going between two campuses, but we need boots on the ground.” – Whānau members	35
4.3.2	“This isn’t very democratic. We need a Kaitiaki and Taiohi on the Board.” – Whānau members	35
4.3.3	“We were given an ultimatum. Withdraw our complaint or there’ll be no restorative hui” – Senior Leadership Team	37
4.3.4	“We feel poor” – Kaitiaki (Teacher)	37
4.3.5	“The Board got an independent investigator in, and then the Hub chose who should speak to her. It seemed unethical”.- Kaitiaki (Teacher)	38
4.3.6	“He asked me what time karakia started. Shouldn’t he know that? When he asked, I could tell he didn’t know who I was.” – Senior Taiohi (Senior Student)	38

5	Limitations	39
6	Appendices	40
Appendix 1	Disclosure and Escalation Policy and Procedure	41
Appendix 2	Tumuaki information sheet and site access consent forms	49
Appendix 2a	Tumuaki site access consent form	51
Appendix 3	Stakeholder information sheet and consent forms	52
Appendix 3a	Participant Consent Forms	54
Appendix 4	Stake holder interview questions	55
Appendix 5	Indicative Survey questions	56
Appendix 6	Written submission for the Pai tū, pai hinga review	58
Appendix 7	Pānui to Stakeholders with Hui Schedule	60

Released under the Official Information Act 1982

## About the Author

### **Rachael Tuwhangai**

M.Ed, M.ProfSt (LangTch), PGDipEd (Counselling), B.Ed, DipTchg

Rachael is Co-Director of Māori and Pasifika Support Services (MAPSS). Prior to MAPSS Rachael was the founding Education Manager of Kohuora Campus, the education facility at the South Auckland Mens prison. She is a former University Lecturer of Teacher Education with the University of Auckland, and continues to support Reo Māori teachers through PLD. Rachael is currently appointed on contract to the Ministry of Education as a Governance Facilitator to support two kura in Manurewa, co-locate to a new purpose built Māori Medium campus site. The new campus will provide Māori immersion education from Kohanga Reo to Adult Education. Rachael is a Ministerial appointee to Boards of Education New Zealand and the Manukau Institute of Technology and is a former Ministerial appointee to NZQA. She also serves on two not for profit Boards such as the Auckland Community Law Centre and Voyce: Whakarongo mai, an advocacy group for young people in state care. She has most recently completed Evaluation Reports for the Ministry of Social Development<sup>1</sup> and Te Puni Kokiri<sup>2</sup> (Ministry of Māori Development), and is in the early stages of writing an Evaluation Report for the Auckland District Health Board on interventions to ensure homes are safe for children. Rachael is of Ngāti Maniapoto, Tainui descent.

---

<sup>1</sup> Kaupapa Māori Harmful Sexual Behaviour Pilot Evaluation

<sup>2</sup> Iwi Governance Training Programme Evaluation

## 1. Executive Summary

### 1.1 Introduction

#### 1.1.1 Tai Wānanga provides a new model for Māori education.

Tai Wānanga Kura is a designated character school established under section 156 of the 1989 Education Act. It is a multi-site school across two sites; in Hamilton and Palmerston North. Tai Wānanga caters for students in years 9-13. The vision of Tai Wānanga is “kia tū, kia ora, kia Māori” and the mission is to empower Taiohi to achieve, to contribute and to lead the advancement of Māori. Tai Wānanga-Ruakura is based in Hamilton and has been operating since 2012. An alternative constitution for governance was approved in August 2013.

A Central Services Hub (the Hub) sits across both kura and consists of a team of three, and is supported by the Hub Administrator. The Hub is based in Hamilton, on the same site as Ruakura campus, and operates very similar to an executive team at a Tertiary organization. Tai Wānanga is led by a Tumuaki, and each campus has a Site Leader.

Teachers are referred to as Kaitiaki (those who look after), and students are referred to as Taiohi (Youth). The approach to curriculum consists of core literacy and numeracy curriculum, problem based learning and individual tailored education plans. The intention is that there are no structured timetable or bell times. Classes are offered and students attend their sessions as required. The guiding document for Teaching and Learning is [He Kohikohinga](#).

Students numbers at the time of conducting this investigation were:

Tai Wānanga – Ruakura = 111

Tai Wānanga – Tū Toa = 31

#### 1.1.2 Investigation focus areas were provided

Rachael Tuwhangai, Co-Director of Māori and Pasifika Support Services (MAPSS), was engaged as an Independent Adviser by the Ministry of Education to conduct an investigation in to concerns raised by various stake holders associated with Tai Wānanga Kura - Ruakura.

An investigation framework and methodology was underpinned by a Kaupapa Māori approach. The framework was inclusive of an ethics process and informed consent. The proposed framework was shared with key Ministry of Education personnel, the Board of Trustees, the Tumuaki of Tai Wānanga and some members of the Tai Wānanga whānau, prior to engaging in any data collection. Modifications were made to the proposed framework based on feedback. A mixed methods approach was used including focus group interviews, an online survey, written submissions and document review's.

Three areas for evaluation were provided by the Secretary for Education, and the Investigation commenced formally on the 1<sup>st</sup> of September 2019.

These were:

To complete an investigation report for the Secretary for Education, to assure her that the actions of the Board are sufficiently addressing the wellbeing of students and access to the curriculum.

---

<sup>3</sup> <https://gazette.govt.nz/notice/id/2013-go5470>

The two areas of focus for the review are:

1. the wellbeing of students is not being compromised, including their access to curriculum; and (NAG 1, 2, 5)
2. the actions being taken by the Board of Trustees are sufficient to address the issues. (NAG 3)

Central to this investigation is the requirement that each Board of Trustees ...

*... fosters student achievement by providing teaching and learning programmes which incorporate The National Curriculum, as expressed in The New Zealand Curriculum 2007 or Te Marautanga o Aotearoa*

*... develops and implements a strategic plan, maintains a programme of self review, reports on student progress,*

*... provides a safe environment for staff and students (NAG 1, 2, 5)*

*... develops and implements personnel and industrial policies, within policy and procedural frameworks set by the Government from time to time, which promote high levels of staff performance, use educational resources effectively and recognises the needs of students; and be a good employer as defined in the State Sector Act 1988 and compl[ies] with the conditions contained in employment contracts applying to teaching and non-teaching staff. (NAG 3)*

### **1.1.3 The investigation was commissioned due to growing concerns for student achievement, wellbeing and a break down of key relationships.**

This report begins by providing a backdrop for the reasons of why an investigation was originally commissioned and includes the rationale behind the recommendations made. Commentary has been provided for the areas of investigation and how information was gathered to complete this report. Factors that contributed to the sick leave of key staff in Term 3, 2019, and the impact that this absence has had on students has been explained. The importance of adhering to ethical guidelines and consent processes has also been highlighted. Due to the sensitivity and high stakes nature of this investigation, and the proposed recommendations, a Kaupapa Māori approach has been used to guide the investigation. Finally, key findings are summarized and recommendations have been made for the future.

In September 2019 the Secretary for Education appointed an Independent Adviser to investigate the concerns that had been raised in relation to Tai Wānanga Kura, based at the Ruakura site in Hamilton. There was a preference to appoint outside of the Waikato Region, **9(2)(a)**

█. Eventually a decision was made to approach a member of the Māori and Pasifika Support Services (MAPSS) team to complete the evaluation. MAPSS pride themselves on their involvement in areas of cultural advisory, education and service to others; add to this individual expertise in governance, evaluation, working in Māori Education settings, and a knowledge of Ministry of Education systems and processes, and the fit for this investigation seemed appropriate. The Independent Adviser chose to conduct an inclusive and transparent investigation process underpinned by a Kaupapa Māori approach, a robust ethics and consent process, and an agreed evaluation framework. The Independent Adviser acknowledges that this is a confidential report intended only for the Secretary of Education, and those whom have delegated authority to act on her behalf.

### **1.2 Timeline of key events**

The following provides a description of some of the key events that contributed to the need for an independent investigation.

#### **1.2.1 Concerns had been building over a period of time**

Growing concerns had been raised by Senior Leadership Team (SLT) at Ruakura over the past two years, and also more recently by whānau in 2019. These collective concerns have been in relation to the Board and the Hub regarding the general management of Tai Wānanga, including disagreement by some Kaitiaki (Staff) and Whānau about their disagreement with the request that the Board wished to make to the Ministry of Education for a new alternative



constitution for how the Board will govern. This involved a letter to the Board from the PPTA also. Further concerns included constraints around day to day decision making, including financial constraints, the lack of regard for staff and student wellbeing when dealing with serious pastoral care concerns, work place bullying, lack of role clarity, withholding policy information to guide staff and whānau in their daily decision making, lack of support and presence by the Hub staff members at the kura, lack of willingness to address concerns face to face, and more recently curriculum and assessment concerns; concerns of which for the most part of Term 3, 2019 have remained unresolved in the eyes of some Kaitiaki (Teachers) and Senior Leadership. The threat of students being withdrawn from Tai Wānanga by whānau is very real. A number of staff are considering alternative employment for the 2020 school year also.

### 1.2.2 The Board member's survey

In March 2019 a survey was conducted by a member of the Board of Trustees about Kaitiaki (Staff) at Tai Wānanga Kura. This was in response to some concerns having been raised with the same Board member about the Senior Leadership Team. One of the complainants included the 9(2)(a). The Senior Leadership did not agree with the survey going ahead as they did not agree with what was being asked. Parents were not advised, and students were not given an option to participate or not. The survey was condoned by the Tumuaki. He introduced the Board member to the students, and the staff were asked to leave while the interview was being conducted with the Taiohi (Students) by the Board member. The results of the survey highlighted concerns by students with the Senior Leadership, and these findings were subsequently shared with them in May 2019. 9(2)(a). It is important to note that the Senior Leadership Team had raised a number of concerns previously about the Board and the Hub / Tumuaki, which they felt had been unresolved. It appears that this was somewhat of the last straw.

### 1.2.3 Staff took simultaneous leave

In Term 3, 2019 supporters of the Senior Leadership Team, found the situation untenable and also took sick leave. This meant that 9(2)(a) all took leave at the same time. This leave of absence coincided with the approved leave of the site leader, which meant that five teachers (including three from Senior Leadership Team) were absent simultaneously, the length of which varied, but some took up to 3.5 weeks. This left behind five out of 10 full time staff teachers and two part time teachers. The Tumuaki attempted to cover the classes with day to day relievers, however as the leave occurred at such a crucial time of the year, while senior students were preparing for their derived grade exams and completing internal assessments. The Tumuaki made reasonable attempts to find suitable relief cover, however the day to day relievers were unable to assist with specialist requirements. In some cases the relief that was left by those absent was not issued to students, which led to greater frustration and anxiety of both the returning teachers and students. At the end of this time, four out of five of the teachers returned. Despite the known concerns, no culturally appropriate process to facilitate the return of the absent staff was conducted, and the issues have remained largely un-resolved.

### 1.2.4 Te Pahū - The Implosion

The absence of key staff at such a critical time of the year resulted in the deterioration of school systems, processes, high standards, curriculum delivery, assessment and pastoral care. This culminated in an implosion amongst key stake holders, which built upon a growing negative culture of blame amongst students, teachers, whānau, Hub and Board. At the time of writing this report, it was clearly evident that key senior relationships, including relationships between Senior Leadership, members of the Whānau, the Hub and the Board have broken down.

### 1.2.5 The Facebook post

On the 21<sup>st</sup> of June, a notice was sent to whānau in relation to a Facebook post made by a member of Senior Leadership on the school Kapa Haka Facebook page. The post shared concerns about the Tumuaki, the Hub and the Board and made a number of serious allegations, including allegations of financial mismanagement. When a whānau member responded unsupportively to the post, the Senior Leadership member called and text her and a dispute ensued. Another member of Senior Leadership claims to have heard the conversation and believes the whānau member swore at the Senior Leadership member, which further aggravated the situation. The staff member was instructed to remove the post immediately, by the Tumuaki, but did not. Eventually 9(2)(a) took the post down in 9(2)(a) own time.

### 1.2.6 A member of Senior Leadership is suspended

One of the Senior Leadership Team was suspended 9(2)(a) as the Board wished to investigate the impact of a Facebook Post that 9(2)(a) made in June, publicly citing concerns about the Tumuaki and the Board. 9(2)(a)

This then triggered an independent investigation by the Board in to the concerns raised about this staff member. The staff member claims to have been advised of the independent investigation, but did not know that it had actually commenced or how it was going to be conducted, and what was going to be shared with interviewees. When hearing this from a whānau member, 9(2)(a) became deeply distressed. In the words of a member of the whānau, “the Facebook post in June by a member of Senior Leadership was as a call for help; an act of desperation to be heard, and could have been avoided.”

### 1.2.7 Response from the Board Chair

*The following is just one example of a number of responses received by whānau, from the Board Chair. This particular response has been highlighted as it outlines the reason why the Board feel that they are unable to meet with whānau.*

On the 19<sup>th</sup> of July an email was sent by the Board Chair to a whānau member who had requested to meet. The email outlined that the Board acknowledges the request to meet but they wish to protect the interest of staff and Taiohi, and they are also engaged in formal employment processes including an independent investigation. While they appreciate the desire to meet, they felt unable to, until the Board’s formal employment processes were at an end. They reinforced their confidence in the Tumuaki’s ability to lead the Ruakura site.

### 1.2.8 Complaint to the Office of the Ombudsman

On the 9<sup>th</sup> of August a complaint was made to the Office of the Ombudsman against the Board of Trustees of Tai Wānanga School; against the Ministry of Education (Waikato Regional Office) and the Ministry of Education (National Office). The complaint was submitted by a Whānau member of Tai Wānanga on behalf of some members of the whānau, staff and ex-students of Tai Wānanga School. Further emails were sent to the Ministry of Education requesting updates with a further notification that the concerns will be raised with Ministers of Hipkins and Davis should prompt action by the Ministry of Education not be taken. The the 25<sup>th</sup> of August an Independent Adviser had been commissioned to conduct the independent Investigation.

### 1.2.9 Personal Grievance lodged 9(2)(a)

As a result of perceived inaction by the Board and Tumuaki to address the concerns 9(2)(a), a personal grievance was lodged against the 9(2)(a) in September, 2019.

## 1.3 Summary of findings

The following provides a summary of the findings as identified through interviews, surveys, written submission and document reviews. These findings have been arranged under three focus areas of the investigation

### 1.3.1 Student Wellbeing

“He told me I couldn’t do anything about it, or he’d tell on me.” – Katiaki (Teacher) when speaking about a student

The data makes reference to a culture of bullying at Tai Wānanga, and participants believe that there is no transparency with regards to policies or procedures required to deal with the apparent ‘toxic environment’ that has grown over term 3 this year. This includes allegations of bullying by the Hub of toward Staff, of Staff toward students, of students toward staff, of parents toward staff, of students toward students. The types of bullying are varied. These are both overt (openly displayed) and covert (hidden). These include undermining, excessive embarrassment and belittling, teasing due to religion, swearing at staff, swearing and students, harassment by parents, going above Senior Leadership and straight to Hub, students taunting teachers that they can't do anything about the misbehavior, or else

they will tell the Hub on them. It became evident that as key relationships had broken down, no one had a clear overview of the extent of the allegations that had been made by various parties. Stories shared by all parties have been very one sided, unaware of the impact they were each having on the other.

Interestingly members of the Hub were present every day at the school during the investigation, a sight that surprised many kaitiaki and Taiohi (teachers and students). A number of participants stated that they don't usually see the Hub staff, and couldn't believe that they had been present since my arrival to Tai Wānanga. Hub members wanted to sit in on Kaitiaki (teacher) and whānau hui, however a process was facilitated seeking permission from those present, which resulted in them not staying. To allow them to sit in on interviews would have gone against the ethical processes and principles used for this investigation, including safety when sharing views.

**“We know that there’s raru (problems) between the teachers, but we’re not sure what they are exactly.” – Taiohi (Student)**

Kaitiaki appear to have some general knowledge of a Staff / Board / Tumuaki dispute. Teachers and Students expressed their distress with what they have described as the 'turmoil' that is going on. There are also a number of staff, students and whānau grieving the absence of a member of Senior Leadership who has not returned to school for a long period of time (since June), without explanation to the whānau and students. Many of the senior students have described [REDACTED] as their rock. Having said this, on the 21<sup>st</sup> of September mention was made in a newsletter to whānau of an employment matter. No staff member name was mentioned, and whānau were left to draw their own conclusions.

The Board have explained their position on the employment dispute, during their focus group interview, citing that [REDACTED] absence is an employment matter. However many are choosing to draw their own conclusions, which has contributed to a lot of blame and finger pointing at all levels. Due to the so called 'turmoil' names of 18 students were provided during the investigation process of students who were planning to leave by Term 4, if no explanation is provided, or if no return to normalcy occurs before the end of Term 3. Requests to leave Tai Wānanga - Tū Toa in Palmerston North, have also been advised. The risk of fall out, declining roll and student failure is very real, however this appears to be a concern across both sites for unrelated reasons, and needs to be managed with urgency. A parent suggested that exit interviews should be held with those who leave Tai Wānanga in term 4.

**“Originally we wanted to work things out ... but not now.” - Kaitiaki**

Based on the various data, there is sufficient evidence to suggest that there are fractured relationships, disconnection and a great deal of mistrust amongst the various stake holder groups associated with Tai Wānanga kura. While the Board and Tumuaki have issued some communications, and responses to some of the complaints raised, these have not been satisfactory to many whānau. There has been clear avoidance on the part of the Tumuaki and the Board to meet in person with whānau and with Kaitiaki to address concerns raised.

### 1.3.2 Student access to curriculum

**“There’s been a deterioration in the quality of teaching.” – Whānau Member**

A series of events led to a number of staff taking simultaneous sick leave.

- 11 December 2018 , a frustrating conversation was had about annual budgets between SLT and the Hub. Concerns regarding under resourcing had been building for some time.
- Feb 2019, Board consultation regarding the new Wānanga constitution (still no staff or student rep seat proposed)
- 13<sup>th</sup> of March 2019, a Board Member surveys students about the Senior Leadership Team, the findings of which were shared with the Senior Leadership Team in May 2019.

- 15<sup>th</sup> of May 2019, a letter from Board chair to PPTA members issued in response to constitution queries. Advised that the constitution is with the Ministry of Education and is pending formal adoption
- 22<sup>nd</sup> May 2019, meeting between Tumuaki and SLT regarding the survey findings.
- May 2019, Senior Leadership take sick leave.
- May 2019, more staff members take simultaneous sick leave. Having five out of 10 full time staff away in term 3, as students were preparing for derived grade exams and the completion of internal assessments caused major disruption. All teachers had medical certificates.
- June 2019, a member of Senior Leadership writes a Facebook post about the Board and Tumuaki, and make some serious allegations. 9(2)(a) [REDACTED]. The staff member is suspended leaving a major gap in school discipline.
- July 2019, an independent investigation is launched by the Board in to the behaviour of the staff member.
- August and September sees a decrease in student attendance. Many students were allowed to stay home as their teachers were away and they had many different relievers.
- August 2019, 9(2)(a) [REDACTED] that the investigation is procedurally flawed, citing no pre-explained ethics procedure, coercion by a Hub staff member to participate, and no consents were gained from parents, for children to participate.
- Between June and August a number of complaints were lodged with the Board of Trustees, the Ministry of Education and the Ombudsmen citing lack of confidence in the Tumuaki and Board as well as allegations of financial mismanagement. In July the Board launch an Independent Investigation (exact date unknown)
- Start of September, an independent investigation was launched into concerns of student well being, curriculum access and Board actions to address issues raised
- Start of September, an independent investigation into the finances was launched
- Mid September 2019 a personal grievance was lodged 9(2)(a) [REDACTED]
- 18<sup>th</sup> September, during a discussion the Independent Adviser, the Tumuaki states that he is open to external support from a person he knows and trusts

Given the series of events, staff absence, student absence, relief work not being followed, and the general stress caused by such an unsettled situation, the quality of teaching was observed to have deteriorated. This comment was made by both Tāhōi and whānau members. It has been alleged that systems and timelines relating to student assessment had no one monitoring them, as the staff member responsible was suspended. Concerns were raised that students did not feel well equipped to complete exams or internal assessments. No parent-teacher interviews were held in Term 3. During the investigation it became clear that students and their whānau were unaware of how well their child was tracking with regards to NCEA. This was further compounded by 9(2)(a) [REDACTED] lodging a personal grievance mid September against 9(2)(a) [REDACTED], which prevented them being able to meet to discuss concerns as a legal process was in motion.

### 1.3.3 The actions of the Board of Trustees to address issues:

**“I’m not sure where my role stops and starts sometimes, or what I’m allowed to do.” – Senior Leadership**

There are different interpretations from interviewees of what the role of Tumuaki entails and what the role of Site Leader entails. When meeting with the Board they have shared that the role of Tumuaki is similar to the role of a Chief Executive who has oversight over both sites in Hamilton and Palmerston North, but the day to day running of the

school sits with the Site Leaders. There has been occasion where the Hub have stepped in to site decisions which is perceived as interfering and undermining, although this may not necessarily have been the intention.

The title Tumuaki is often equated to Principal, however this is not your usual Principal role, and the title seems to be confusing in the eyes stake holders including Whānau, Kaitiaki, Taiohi (junior / senior). Some staff members allege that they've not received a job description, and claim to not have been appraised. They don't feel adequately resourced or supported to fulfill their leadership and administrative responsibilities.

There are different interpretations from interviewees of what the following roles entail: ie: SLT (Pastoral) and Hub (Strategic Relationships and Special Projects), Financial Administrator and Hub (National Director of Operations), Site Leader and Tumuaki entails.

Job Descriptions for the roles of school leadership and Financial Administration show that there are some areas of overlap but there are also many areas of difference. While job descriptions have been provided, those linked here aren't for the current leadership at Ruakura. At the time of writing this report, Senior Leadership Job Descriptions, for those holding the respective positions, had not been provided. The Job Descriptions below have been provided as an example.

Site Leader: <a href="#">Director of Operations and Achievement</a>	<a href="#">National Director of Operations</a>
SLT: <a href="#">Director of Communication and Future Pathways</a>	<a href="#">Strategic Relationships and Special Projects</a>
SLT: Pastoral Care (Not provided)	Financial Administrator (Not provided)

#### **"They won't meet with us." – Whānau member**

Extended family members, and concerned Tai Wānanga Whānau members support the 9(2)(a) concerns of their siblings, daughters, sons, and friends, because they share the same concerns. The events that have unfolded have impacted on more than just the affected staff members. There have been numerous requests by the complainants to hui. On most occasions the Tumuaki has responded, however the Board have not been as responsive. The few times they have responded, this has been more than 4 weeks after the complaint was lodged, choosing instead it appears to respond after Board Meetings, rather than soon after the concern is raised. Responses to date have only been through written letters, an approach that seemed foreign and incompatible within a Māori context, and completely the opposite to the notion of Wānanga, which Tai Wānanga is predicated on. Some of the written responses by the Board have come across as rude and lacking in cultural understanding and sensitivity. Neither the Tumuaki or Board have made a time to meet with the concerned parties, as per the procedures outlined in the Complaints Policy (October, 2016). There has been a complete disregard to hui; a mechanism commonly used in Te Ao Māori to find resolve. This lack of cultural regard has further distressed Kaitiaki and whānau. Complainants believe that the Board is ill equipped to hold themselves in a Māori context, and this has strained relationships further. While the Tumuaki has not agreed to meet, he has attempted to respond to most emails and has kept a very comprehensive record of all correspondence which shows action taken. He is very mindful that 9(2)(a), and to meet could be used by both parties as evidence in any legal proceedings. For this reason and since the 9(2)(a) process was started in July, there has been a deliberate decision not to meet in person, as exemplified in the letter from the Board Chair on the 19<sup>th</sup> of July. The Board feel the same.

#### **"After she interviewed me I felt sick." – Kaitiaki (Teacher)**

It has been mentioned in a number of interviews that two Rachael/Rachel were conducting investigations. With regards to the Independent Investigation requested by the Board of Trustees into an Employment dispute, Whānau, Taiohi and Kaitiaki have raised their concerns that there was no ethics process explained, there were no signed consents gained before interviews, parents of Taiohi didn't know their children had been interviewed until after the fact, interviewees were handpicked by a member of the Hub, therefore compromising independence. Some participants felt coerced as they were approached to participate by a member of the Hub hierarchy, and felt unable to have a choice as to whether to engage or not, as he would know. Equally, others have raised their concern at not being able to be interviewed, once they found out the interviews were being conducted. It appears that there was a list of who were to be interviewed circulating, and there is unrest that this list is relatively public now, which compromises confidentiality and anonymity. There have been claims by the SLT, through their lawyer that the mentioned investigation is procedurally flawed. One Kaitiaki mentioned that the questions were very loaded, and

direct reference was made of a named staff member. The Kaitiaki felt pressured to answer very loaded questions shared “after she interviewed me I felt sick.”

This is the second known data collection process by an outside person, and is not the first data collection process conducted with the Boards knowledge that did not have an ethics process, participant information sheets and signed consent. For the Board to not request this on either occasion brings in to question the ethical processes that the Board allows. For this to occur on two occasions is questionable. Those working on the different independent investigations should always hold an initial meeting outlining how data will be gathered and what ethics process will be used. It is unclear as to whether such information was provided to the Board before the mentioned investigation interviews took place.

### **Where’s all the money? – Senior Taiohi (Senior Student)**

Many of the interviews made reference to feeling under resourced, and frustrated that they could not get the resourcing needed to do their job. This frustration extended to sports teams and coaches, and also to food, which is provided daily by the school funded by a student levy of approximately 1000.00 which is paid by families. When the site leader is unable to furnish funds for teaching resources as requested, there is often a great deal of blame directed toward her. Interviews revealed that the site leader has a spending delegation of 500.00. Anything over this amount needs to be approved by the Hub.

There is a general feeling that funds are tight. Some students and parents felt that students were being under-fed, despite paying a student levy. Concerns were also raised that Kaitiaki and Hub staff received better or different food to the students. Taiohi mentioned delays in receiving the student travel allowance which is to be paid to families through the school. Staff feel unable to ask questions that impact on finance in any way, as they have shared that they are often reprimanded for asking such questions. During the two weeks while I was on site, some staff did not receive their wages through Novopay as they were meant to.

As there is also a financial investigation being conducted, reference to finances in this report is brief. *Comments regarding financial matters have also been shared with Deloitte*

## **1.4 Conclusions**

Working within a Kaupapa Māori paradigm is vital to achieve desired outcomes for Māori. Tai Wānanga exemplifies Kaupapa Māori through their own guiding principles, and the aspiration to embed these across their schooling system. While these guiding principles are highly valued by all, what has been observed through this investigation is that they are not being enacted to the levels aspired to by the key stake holders that they were developed for.

While the initial areas for investigation focused on NAGs 1, 2, 3 and 5 (ie: National Curriculum, Strategic Planning, Self Review, and Assessment Information, Health & Safety of Students and Employees), it soon became apparent that other NAGs were also implicated.

### **The following summarises the immediate concerns:**

Student [and staff] wellbeing

- Break down of key relationships has impacted on school and student stability
- A culture of bullying exists
- Staff concerns are not being addressed
- Staff absence has destabilized the day to day operations of the school
- Unresolved issues between key stake holders (including teachers, students, whānau, Hub, Board) has negatively impacted on the school environment and on student and staff well being



## Student access to curriculum

- Many unresolved issues have caused a distraction for teachers, which has negatively impacted upon the quality of curriculum delivery
- Unresolved issues between key stake holders (including teachers, students, whānau, Hub, Board) has negatively impacted on the school environment
- Student absence is a direct result of staff absence

## Board actions to address issues

- School policies, procedures and job descriptions are out of date or in some cases do not exist, and have not been regularly reviewed
- Requests by whānau to meet have been denied over a sustained period of time
- Lack of regard for the staff seeking role clarity and conversations regarding their employment concerns
- Lack of job descriptions and performance management procedures
- Lack of regard for ethical processes and procedures with surveying students about staff, and when conducting the employment investigation
- Allowing the Financial Administrator's access to financial reports and information to be restricted or blocked
- Financial restrictions have marginalized the Site Leader to be able to adequately run the school
- Manipulating the alternative constitution process to maintain control over school governance

For these reasons I believe that:

- 1a: The wellbeing of students, and also of staff has been compromised.
- 1b: Student access to the curriculum has been compromised.
- 2: The actions taken by the Board have not been sufficient to address the issues raised.

The data suggests that there is a need for statutory intervention because "... there is a risk to the operation of an individual school, or to the welfare or educational performance of its students ..."4

**I therefore recommend that a statutory intervention is implemented at Tai Wānanga Kura.**

## 2 The context

### 2.1 Tai Wānanga is a designated character school

Tai Wānanga is a designated character school established under section 156 of the 1989 Education Act. It is a multi-site school that caters for students in years 9-13. The vision of Tai Wānanga is "kia tū, kia ora, kia Māori" and the mission is to empower Taiohi to achieve, to contribute and to lead the advancement of Māori. Tai Wānanga-Ruakura is based in Hamilton and has been operating since 2012.

In 2010 Tai Wānanga received Ministerial approval to operate as a designated character school pursuant to section 156 of the Education Act. Approval was gained to establish two initial sites in Palmerston North (Tai Wānanga Tū Toa 2011) and Hamilton (Tai Wānanga ki Ruakura 2012).

Schools established under section 156 of the Education Act are required to meet certain requirements that supports the special character of the school. The special character/ kaupapa of Tai Wānanga is Kia Tu, Kia Ora, Kia Māori. The Tai Wānanga Movement Trust are guardians of this special character. Membership of the Trust is open to anyone who is committed to the Tai Wānanga movement.<sup>5</sup>

4 <http://www.educationalleaders.govt.nz/Problem-solving/Education-and-the-law/Governance-and-management/Statutory-interventions>

5 [https://docs.wixstatic.com/ugd/97efb0\\_f416d99e91384921b7b5400c797b6231.pdf](https://docs.wixstatic.com/ugd/97efb0_f416d99e91384921b7b5400c797b6231.pdf)

Tai Wānanga was established under an alternative constitution. The alternative constitution was published in the *New Zealand Gazette* on 29 August 2013. Here is the link – <https://gazette.govt.nz/notice/id/2013-go5470>.

For the purpose of this investigation Tai Wānanga is a kura; but not a Kura Kaupapa, nor a Kura-a-lwi, but a different kind of kura for Māori learners.

## 2.2 Curriculum approach

<https://www.taiwananga.co.nz/copy-of-our-organisation-1>

Tai Wānanga is a holistic model which provides an inclusive, interactive and nurturing learning experience to ensure health in body, mind and spirit. At the center of the learning framework is an Individualised Tailored Learning Plan (ITLP) and Project Based Learning (PBL) based on career aspirations and exit strategy, strengths, passions and interests. A co-educational model, Tai Wānanga caters for Y9 to Y13 students with a capped site roll of 120. All Taiohi receive an ITLP opposed to a timetable.

[He Kohikohinga](#) guides the curriculum approach. This document outlines the Teaching and Learning Framework and how everything fits together, in terms of curriculum, individual tailored learning plans and pastoral care.

## 2.3 Student Achievement

The ERO report (2017) states that Tai Wānanga – Ruakura campus, achievement information demonstrates a high level of success in the National Certificates of Education Achievement (NCEA). Most Taiohi successfully achieve NCEA levels one and two. Achievement at NCEA levels 1 and 2 are above or similar for all students nationally, and are well above the national achievement rates for Māori. Achievement of exit strategy goals shows that most Taiohi transition into vocations and tertiary institutions prior to the completion of these qualifications. In 2016 the number of students going on to university programmes had significantly increased. Taiohi have a range of pathways beyond secondary school.

*Current achievement data was requested of the Tumuaki, but was not provided.*

The following was provided for Ministry of Education Use Only.

Note: 2018 School Leaver Data is Provisional – For Ministry Use Only.

School Leavers with at least NCEA Level 1 – 3 by gender and year									
	Level 1 or above			Level 2 or above			Level 3 or above		
	2016	2017	2018	2016	2017	2018	2016	2017	2018
Female	20	15	14	20	15	13	18	13	10
Male	28	23	26	27	21	23	16	9	18
Total	48	38	40	47	36	36	34	22	28
Total %	98.0%	95.0%	97.6%	95.9%	90.0%	87.8%	69.4%	55.0%	68.3%

## 2.4 Financial Position of Tai Wānanga

While information regarding the financial permission of the kura was provided, permission to include in this report was given, as this report is for the Ministry of Education purposes only. Financial information was requested also from the Tumuaki, but this was not provided. Deloitte are conducting a financial investigation also.

Financial data was provided by the Ministry of Education, but was not included in this report as a financial investigation was also being conducted by Deloitte.



## 2.5 Board of Trustees

Tai Wānanga was granted an alternative constitution for their Board of Trustees in August 2013. The Board membership remains largely unchanged from this time. The Board does not hold full Board elections, except for the two parent representative seats. The Board constitution is not supported by many of the whānau or Kaitiaki, mainly because the Board does not hold a position for Staff or Student representative.

*“The Board is the creator of the vision and holds overall governance responsibility for Tai Wānanga, which means that the Board sets the goals then monitors progress.”* Tai Wānanga Website

The Board remain focused on high quality outcomes that addresses holistic wellbeing, equity and excellence. They continue to build strategic and reciprocal relationships with a wide range of businesses, industries and education providers to support their vision. Founding members of the board are astute with expert knowledge and an improvement focus. They understand the need to build capacity in evaluation and the importance of succession planning for the future. They work closely with the principal, asking critical questions and seeking evidence to inform decision making.

## 2.6 Whānau Support

Each Tai Wānanga site has an established Whānau Support Group. Executive members are elected every two years.

The key role of the Whānau Support Group include is:

- To maintain, enhance and advance the “kaupapa” and focus of their respective sites
- To provide a forum for the provision of support to site leadership and a mechanism of accountability of site leadership back to its local community;
- To provide a forum for parental input and involvement;
- To seek out third party funding and sponsorship opportunities to support their local Tai Wānanga site; and
- Any other activities that the Whānau Support Group deems necessary.

The Whānau Representative automatically becomes a co-opted member of the Board of Trustees.

## 2.7 School Leadership

The Tai Wānanga leadership model consists of Tumuaki, a Central Service Hub (CSH), and two Site Leaders. The CSH will provide leadership and support to the sites also.

The central services hub will play a vital role in:

- Leadership and planning
- Teaching and Learning
- Staff induction and development
- Financial budget, policies and procedures
- Property regulations and compliance
- Health & Safety
- Requirements for organisational audits
- Ensuring coherence, coordination, and effective communication and consistency amongst all sites
- Support guardianship of Tai Wānanga kaupapa

The CSH have a clear understanding and belief in the vision of Tai Wānanga. They model deep inquiry into their own practice and are leading this process with all staff. They have clear priorities that focus on building greater collaboration and capability. The SLT skillfully develop conceptual thinking such as project based learning (PBL) and individual tailored learning plans (ITLPs) into practice and operations. They have adapted systems to support innovative ways of working

while ensuring that monitoring and reporting requirements can be upheld. Kaitiaki and other support staff share their passion and demonstrate high levels of commitment to the vision and positive outcomes for Taiohi. Taiohi are engaged and self-motivated.

Job Descriptions for the roles of school leadership and Financial Administration.

Site Leader: <a href="#">Director of Operations and Achievement</a>	<a href="#">National Director of Operations</a>
SLT: <a href="#">Director of Communication and Future Pathways</a>	<a href="#">Strategic Relationships and Special Projects</a>
SLT: Pastoral Care (Not provided)	Financial Administrator (Not provided)

There have been reports by Kaitiaki that the aspiration is out of line with the actual, in that the close proximity of the kura and the hub, creates opportunity for overlap and a confusion of role clarity which is interpreted as undermining.

## 2.8 Staffing entitlement

Current staffing at the Ruakura site is 12.2.

The following indicative staffing entitlement have been calculated using the Ministry of Education's staffing calculator. They are based on the student numbers for September, 2019. Results show that running one school across two sites disadvantages the staffing entitlement.

Based on the September student numbers, the Teacher: Student ratio at the Ruakura site might be approximately 9.1

	Tū Toa site n = 31	Ruakura site n = 111	Combined	Variance
Curriculum	4.6	9.8	11.8	-2.6
Base Guidance	0.7	1.4	1.7	-0.4
Management	0.7	1.4	1.6	-0.5
Roll-based staffing	6.0	12.6	15.1	-3.5
Units	14	22	25	-3

## 2.9 Indicative staffing of Ruakura (not including Māori Immersion staffing entitlements)

Year Level	Student numbers		Ruakura site n = 111	Ruakura site n = 120
Year 9	25	Curriculum	9.8	10.4
Year 10	25	Base Guidance	1.4	1.5
Year 11	25	Management	1.4	1.4
Year 12	25	Roll-based staffing	12.6	13.3
Year 13	20	Units	22	23

The above staffing calculation tables, including the table on the previous page, shows that there is only sufficient funding to have 1 Principal and possibly a teaching Deputy Principal, roles I assume would be held by the Hub. It has been assumed therefore that Management Units would be used to cover the management costs / salaries of Site Leaders and Senior Leadership. In the absence of any further financial information, it appears that there may be one too many staff members in the Hub, hence my recommendation to review the Hub staffing structure.

## 2.10 Board assurance on legal requirements

Before the most recent evaluation in 2017, the ERO report states that the Board of Trustees and Principal completed the ERO Te Poumarumaru Assurance Statement and Self-Audit Checklists. In these documents they attested that they had taken all reasonable steps to meet their legislative obligations related to:

- board administration
- curriculum
- management of health, safety and welfare
- personnel management
- financial management
- asset management.

Taiohi show respect for themselves and each other through-out the environment. Kaitiaki ensure the holistic wellbeing of Taiohi is supported so that learning is optimised. Health and fitness activities are part of the daily routine for Kaitiaki and Taiohi. All participate fully and take responsibility for their achievements.

During the 2017 evaluation, ERO checked the following items because they have a potentially high impact on student safety and wellbeing:

- emotional safety of students (including prevention of bullying and sexual harassment)
- physical safety of students
- teacher registration and certification
- processes for appointing staff
- stand-downs, suspensions, expulsions and exclusions
- attendance
- compliance with the Vulnerable Children Act 2014.

## 2.11 ERO key next steps and recommendations

The last ERO Review was 22 – 26 May, 2017. The next review will be held in 3 years from this date.

The board and leaders recognise the need to:

- scrutinise the literacy and numeracy achievement of year 9 and 10 Taiohi
- set and relentlessly pursue a small number of goals and targets that relate to accelerating improvements
- continue to build effective collaboration at every level at and across sites, and ensure the critical role played by the Central Hub is maintained to achieve this.

ERO made the following recommendations.

That Tai Wānanga leaders:

- monitor the effectiveness of leadership to bring about improvements in collaboration and internal evaluation capability

## 2.12 Enrolment Data (September, 2019)

Year Level	Student numbers (actual)	Student numbers (indicative)
Year 9	23	25
Year 10	27	25
Year 11	24	25
Year 12	23	25
Year 13	14	20
<b>Total</b>	<b>111</b>	<b>120</b>

The school roll on paper remains relatively strong at 92% of the anticipated roll of 120, for the Ruakura site.

## 2.13 Student Attendance – Term 2, 2018

Data sourced from 2018 Term 2 Survey Results.

There are four patterns of student attendance:

- Regular attendance, students attending school for more than 90% of available half-days.
- Irregular absence, students attending between 81% and 90% of available half-days,
- Moderate absence, students attending between 71% and 80% of available half-days,
- Chronic absence, students attending school 70%, or less, of available half-days.

Student attendance Term 2 2018									
	Attending Regularly (90-100%)		Attending 80-90%		Attending 70-80%		Attending 0-70%		
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Total Students
Y9	<b>9(2)(a)</b>								34
Y10									37
Y11									39
Y12									36
Y13									30
<b>Total</b>	16	9.1%	47	26.7%	62	35.2%	51	29.0%	176

Year	Students Attending Regularly (%)	Students Attending 80-90% (%)	Students Attending 70-80% (%)	Students Attending 70% or less (%)
2012	62.9	26.5	7.6	3.0
2013	62.9	30.1	4.8	2.2
2014	24.2	46.4	20.3	9.2
2015	38.4	29.2	20.5	11.9
2018	9.1	26.7	35.2	29.0

**Commentary:** No attendance data submitted in 2016 or 2017.

In 2015 38.4% of students were attending regularly (90-100% of the time), compared to 9.1% in 2018. Students attending less than 70% of the time have increased from 11.9% in 2015 to 29.0% in 2018.

It is uncertain as to whether the shift in attendance rates from 2015 to 2018 is a result of student's increased poor attendance or administrative errors.



## 2.14 Student Attendance Sample (September, 2019)

From the 2<sup>nd</sup> – 12 of September, while on site conducting the investigation, student attendance was as follows. This provides a snap shot of attendance for the period of the investigation.

Daily attendance as outlined below shows that the average daily attendance for the period of the investigation was 72 / 113 students, or 64%.

Student numbers over this period = 113

Average daily attendance = 72 or 64%

	2 <sup>nd</sup> Sept	3 <sup>rd</sup> Sept	4 <sup>th</sup> Sept	5 <sup>th</sup> Sept	6 <sup>th</sup> Sept	9 <sup>th</sup> Sept	10 <sup>th</sup> Sept	11 <sup>th</sup> Sept	12 <sup>th</sup> Sept
<b>Present (n=)</b>	89	69	54	66	58	77	82	83	68
<b>Absent (n=)</b>	25	44	59	47	55	36	31	30	45
<b>Present %</b>	78%	61%	48%	58%	51%	68%	73%	73%	60%
<b>Absent %</b>	22%	39%	52%	42%	49%	32%	27%	27%	40%

## 2.15 The National Administration Guidelines (NAGs)

The revised National Administration Guidelines (NAGs) were updated on 14 December 2017. The NAGs are due to be repealed on commencement of the new strategic planning and reporting framework on 1 January 2023.

### School Policies for the following NAGs

NAG 1: National Curriculum

NAG 2: Strategic Planning, Self Review, and Assessment information

NAG 3 Employment Personnel Management

NAG 4: Finance and Property & Asset Management

NAG 5: Health & Safety of Students and Employees

NAG 6: General Legislation / Attendance / Length of School Day and Year

NAG 7: Annual update of school charter / Strategic Plan

NAG 8: Analysis of school performance

Policies were requested for NAG 1, 2, 3 and 5.

Policies were provided for the following. [\(See Google Drive Folder\)](#) Some were written in 2011, and some are not signed or dated.

Abuse Management (NAG 5)	Procedure Statement (NAG 6)
Auahi kore: Smokefree (NAG 5)	Privacy
Behaviour Management (NAG 5)	Recording and Storing of Information (NAG 3)
BoT Training and Development	Staffing – Retention and Professional Growth
Complaints	Risk Management
Conflict Resolution	Scholarship Trust
Curriculum (NAG 1)	School Transport Assistance
Cyber Safety	Site Leadership
Delegations	Site Management
Duty of Care (NAG 5)	Site Training and Development
Employer Responsibility	Special Character (NAG 1 – 6)
Enrolment	Sponsorship
Equal Employment (NAG 3)	Staff Appointments (NAG 3)
Establishment Board Governance	Staff Performance (NAG 3)
Finance Manual (NAG 4)	Staff Salary Advance (NAG 3)
Finance (NAG 4)	Staff Selection. (NAG 3)
Health and Safety (NAG 5)	Staff Training and Development (NAG 3)

Key Relationships	Student Scholarships
Learning Framework	Taiohi Protection (NAG 5)
Learning Policy	Transport Assistance
Overseas Travel	Transport
Panui	Travel
Performance Agreement Tumuaki (NAG 3)	Tumuaki Performance Appraisal (NAG 3)
Personnel (NAG 3)	Use and Abuse of Harmful and Illegal Substances (NAG 5)
Policy Development	Website
Policy Statement (NAG 6)	Well being (NAG 5)

### 3. The Investigation approach

#### 3.1 Kaupapa Māori

This investigation adopted a Kaupapa Māori approach, as this best aligns with the vision and mission of Tai Wānanga; ie: a school established to gain better outcomes for Māori student.

According to Kerr (2011) and Moewaka Barnes (2006) Kaupapa Māori initiatives ultimately benefit the collective, are Māori led and are transformational.

Cram, F, et al (1999) suggests that "... the term Kaupapa Māori is used to refer to Māori centered and designed philosophies, frameworks and practices." (Cram, F, et al, 1999, *Review of Effective Corrections Programs*.)<sup>6</sup>

Smith (1999) suggests further that Kaupapa Māori "works from a Māori foundation that seeks positive outcomes ... for the collectives of whānau, hapū and iwi (family, sub-tribal and tribal groupings) and for Māori more generally. It is an approach that views the holistic makeup of Māori, both as individuals and as collective members of community, in working towards advancing the well-being of the collective. A significant aspect of the approach that is particular to Kaupapa Māori is that it asserts Māori language and cultural values as integral to its practice. (Smith, G., 1997; Smith, L., 1999)"

Nepe (1991) argues that Kaupapa Māori is distinctly different from Western approaches in that [Kaupapa Māori] is driven by tikanga Māori ... Kaupapa Māori is knowledge that validates a Māori world view and asserts that it is not only Māori owned, but also Māori controlled."

According to Eketone (2008) Kaupapa Māori focuses more on "Māori advancement and development than the struggle for power. Eketone (2008) further suggests that Kaupapa Māori holds understandings other than those that have led developments. Just as Māori are diverse, the approaches used will also be diverse. Eketone (2008) further suggests that Kaupapa Māori can also "include simply living in a way that may be described as Kaupapa Māori, where the way of living is inherent and normal to being Māori."

This investigation therefore will:

- draw upon Māori language and cultural values (Te Reo me Nga Tikanga Māori)
- embed tikanga Māori, (including cultural protocols, values, practices and views of the world) (Nga mahi a kui ma, a koro ma)
- carefully consider the well-being of the Māori collective, including the individuals within that collective (Hei painga mo te iwi)
- develop knowledge that validates a Māori world view; (Matauranga Māori)
- be Māori led (He Māori te whakahaere)
- be Māori controlled (Tino rangatiratanga)
- encourage Māori participants to 'be' Māori (Te Ahurea Māori)

- be open to diverse models of application in practice (Whakaemi i ngā tini huarahi)
- use the above elements in the design of this investigation (Te Arotake)

This investigation will use process, outcome and formative approaches.

- Process/implementation reviews determine whether required activities have been implemented as intended.
- Outcome/effectiveness review measures effectiveness in terms of the target population by assessing the progress made in achieving the program outcomes
- Formative review ensures that a program or program activity is feasible, appropriate, and acceptable, particularly when considering any recommended adaptations or modifications

The *process* review will focus primarily on the following documentation. (This is not an exhaustive list)

- Emails sent to Ministry of Education Officials by Whānau, Tumuaki and the Board
- Minutes of Board Meetings between July 1<sup>st</sup> and September 1<sup>st</sup>
- Evidence of previous reviews conducted by Board of Trustees (July – September 2019)
- School philosophy documents
- School Policies relating to NAG 1, 2, 3, 5

For the *outcome* review, the following data will be requested. (This is not an exhaustive list:

- School attendance data
- Staff attendance data
- Student achievement data
- Classroom observations (by independent adviser)

The investigation process is formative, in terms of making recommendations for adaptations or modifications in relation to the process and outcome findings.

### 3.2 The Investigation Framework

An Investigation Framework was developed and shared with Ministry of Education officials and key stake holders, ie: the Board of Trustees, Tumuaki, Whānau, Kaitiaki, Students (over 16 years), at an initial meeting in August / September 2019. Feedback was received and a redeveloped Investigation Framework was prepared, to guide the review. The final outcome resulted in a blended logic model within a Kaupapa Māori framework, underpinned by the Tai Wānanga School Principles.

The Investigation Framework includes:

- a logic model
- Process and Outcome review questions
- Participant information sheets and consent forms
- Indicative interview questions

The Investigation Framework developed by the Independent Adviser, and agreed with the Ministry of Education Officials, and key stake holders, was modified to incorporate feedback gained from the initial inception meetings with key stake holders. The revised framework was shared prior to interview commencement.

### 3.3 Key investigation activities

A mixed-methods approach reflects a Kaupapa Māori approach, particularly in terms of providing opportunities during the process to assert Māori language and cultural values, observe and respect tikanga Māori. This approach demonstrates an appreciation for how Māori centered initiatives can advance the well-being of the Māori collective, including the individuals within that collective, developing new knowledge through joint learning that validates a Māori world view, and by encouraging participants to engage in an authentically Māori way, with the investigation process.

Qualitative interviews, survey data, written submissions and a documentation desk top review will seek to ask and answer the investigation questions. A synthesis and triangulation process of responses and data gained, will be used to identify key findings, and make recommendations.

The key investigation activities will include, but will not be limited to:

- the development of an Investigation Framework
- desktop document review
- separate hui with key stake holders (eg: Tumuaki, Board Members, Whānau Chair, Whānau spokes person, student leader/s, Kaitiaki, Students)
- survey of key stake holders
- classroom and school observations
- written submission review
- report writing and presentation to the Secretary for Education, and the Director of Education, Bay of Plenty-Waiariki.

Key stakeholders will be interviewed in person, or by telephone. Site access will be requested via the Tumuaki. I will also liaise with the Tumuaki to set up on site hui and will request also access to contact details of whānau, Kaitiaki and Taiohi (students).

Identification of key stake holders will be sought from those who have made initial contact with the Ministry of Education, and will also be recommended by the Ministry of Education officials as appropriate. A generic email will be sent to all whānau, and a post inviting participation will be shared on the two whānau facebook in existence.

The key stake holders identified for this investigation included the Board of Trustees, The Hub, Senior Leadership, Kaitiaki, Whānau and Taiohi.

### 3.4 Data collection methods

#### 3.4.1 Interview Questions (indicative)

All responses will be treated as anonymous

The following review questions were used with all stake holder groups:

1. What do you like most about Tai Wānanga and why? Provide examples.
2. What do you like least about Tai Wānanga and why? Provide examples.
3. What suggestions would you like to make about how Tai Wānanga could improve and why? Provide examples.
4. Do you have anything else that you would like to add?



### 3.4.2 Survey Questions

Stake holders were surveyed, in line with the Guiding Principles of Tai Wānanga. This is a relevant point of reference for all stake holders and the responses to questions posed will adequately cover the two areas of review focus:

1. the wellbeing of students is not being compromised, including their access to curriculum; and (NAG 1, 2, 5)
2. the actions being taken by the Board of Trustees are sufficient to address the issues. (NAG 3)

The survey questions will be refashioned for other stake holder groups, however the same questions will be used. The survey findings will be collated and analysed for themes. Participants were asked to respond to a range of statements about the Tai Wānanga Guiding Principles on a scale of 1 – 5, with 1 being Strongly Disagree and 5 being Strongly Agree,

The Indicative Survey Questions can be found at Appendix 5

### 3.4.3 Written submissions

Written submissions were invited from stakeholders. A template for submission was provided, and all submissions were expected to be accompanied with supporting documentation.

The Written Submissions template can be found at Appendix 6

### 3.4.4 Documentation Requests

An open request for documentation relating to NAGS 1, 2, 3 and 5 was made of the Tumuaki. This was received in the form of school policies. No information was provided with regards to NAG 2, which focuses on Strategic Planning, Self Review, and Assessment information. For this reason, the following queries remain outstanding.

- What is the process engaged for Board self review?
- What tools are used to document quality performance of a programme?
- What are the findings of the tool when used?
- What tools are used to document the quality of student outcomes? Of school outcomes?
- What are the findings of the various tools when used? How are these shared? How is feedback gained and acted upon?

# Te Anga Tūhura | The Investigation Framework

Te Whainga Matua  
Main goal

To complete an Independent investigation for the Secretary for Education to assure her that the actions of the Board are sufficiently addressing wellbeing of students and access to the curriculum.

Ngā tāwhaiwhai  
Stages



Ngā mahi  
Tasks

- Engage in MoE Briefings
- Hold initial hui with stake holders
- Confirm Disclosure and Escalation Policy and related consents
- Receive and compile key documentation
- Schedule Interviews
- Conduct Interviews
- Call for email submissions
- Receive and compile submissions
- Conduct data analysis of interviews, submissions and surveys
- Complete qualitative analysis
- Triangulation, synthesis and analysis of findings continued
- Prepare draft report
- Share draft report with Secretary for Education
- Receive feedback
- Make changes
- Submit final review
- Executive summary / Report findings shared with stake holders
- Move forward

Ngā matāpono  
Principles



Ngā rawa  
Inputs

Independent Adviser appointed to conduct investigation.

Stakeholder participation in the investigation process

Ngā take  
The issues

Take 1 | Issue 1

That the wellbeing of students is not being compromised, including their access to curriculum

Take 2 | Issue 2

That the actions being taken by the Board of Trustees are sufficient to address the well-being and/ or curriculum access issues.

### 3.5 Ethics and informed consent

This investigation adopted a detailed ethics and consent process.

The ethics process, has been guided by a range of ethics procedures:

- the Te Ara Tika Guidelines for Māori research ethics: A framework for researchers and ethics committee members. Health research Council of New Zealand, (undated)<sup>7</sup>
- the Australian Evaluation Society
- Social Policy Evaluation Principles and Practices<sup>8</sup>
- ANZEA (Aotearoa New Zealand Evaluation Association)
- Social Policy Evaluation and Research Committee
- an adapted University of Auckland Ethics Process
- in-depth information and consent scripts so that people know participation was voluntary and would remain anonymous
- a three stage consent process: 1) explain the investigation and invite participation, 2) request in writing consent to participate and contact details 3) reconfirm consent at the point of interview.
- Participants were informed that their participation will not affect their employment or participation at the school in any way.
- Participants are able to withdraw at any time without having to give a reason as to why
- General ethical considerations, including privacy measures.

A Disclosure and Escalation Policy can be found in Appendix 1. This policy details what will be done if a risky situation of harm or other significant issue is disclosed during an interview. Essentially, key stake holders would be advised of the Disclosure and Escalation Policy prior to the commencement of Interviews. Should a risky situation arise, the interview would pause and a discussion about my responsibility to escalate the disclosure to the right person will be had.

All interview data has been reported anonymously. Risk of identification in group situations such a hui be discussed with participants prior to interview commencement. Due to the high stakes nature of this investigation it is advisable that Interviews are not recorded, and participants will be asked not to record either. For this reason, two note takers may attend some of the hui. If the stake holders request a desire to record, the Independent Adviser may also record, but will advise participants that no liability will be accepted on behalf of the Independent Adviser of the subsequent use of recordings post interviews.

The documentation request relates to school procedures and the two pre-identified areas for investigation.

Key activities which contribute to the areas of primary concern between 1 June 2019 and 1 September 2019, and beyond if necessary, have been provided below:

---

<sup>7</sup> <http://www.hrc.govt.nz/sites/default/files/Te%20Ara%20Tika%20Guidelines%20for%20Māori%20Research%20Ethics.pdf>

<sup>8</sup> [superu.govt.nz/standards](http://superu.govt.nz/standards)

### 3.6 The Workplan

#### 3.6.1 Investigation Stages

The following details the stages of the investigation.

Investigation stage	Tasks	Date	Time allocation
1.Mōhio   Know	<ul style="list-style-type: none"><li>Engage in MoE Briefings</li><li>Hold initial hui with stake holders</li><li>Confirm Disclosure and Escalation Policy and related consents</li><li>Receive and compile key documentation</li><li>Schedule Interviews</li><li>Conduct Interviews</li><li>Call for email submissions</li><li>Receive and compile submissions</li></ul>	By the 16 <sup>th</sup> of September (2 weeks)	
2.Mārama   Understand	<ul style="list-style-type: none"><li>Conduct data analysis of interview submissions and surveys</li><li>Complete qualitative analysis</li></ul>	By the 23 <sup>th</sup> of September (1 week)	
3. Mātau   Knowledge	<ul style="list-style-type: none"><li>Triangulation, synthesis and analysis of findings continued</li><li>Prepare draft report</li></ul>	By the 30 <sup>th</sup> of September (1 week)	
4.Tupu   Grow	<ul style="list-style-type: none"><li>Share draft report with Secretary for Education</li><li>Receive feedback</li></ul>	By the 7 <sup>th</sup> of October By the 14 <sup>th</sup> of October (2 weeks)	
5. Ora   Live – Be Well	<ul style="list-style-type: none"><li>Make changes</li><li>Submit final review</li></ul>	By the 21 <sup>st</sup> of October By the 28 <sup>th</sup> of October (2 weeks)	

#### 3.6.2 Stakeholder Hui:

A range of Stakeholder Hui were planned to gain insights in to the two focus areas for the investigation. The evolved over the duration of the investigation. Given the complexities involved in this investigation, and the many different factions that have emerged, interviews could not be held in big groups. Due to absence of the Tumuaki, and the late request of some Board members and some students, and a parent to be interviewed, and due also to accusations of bullying in class by both students and teachers, I needed to return to Tai Wānanga for two days more than originally planned.

The interview schedule can be found at Appendix 7

### 3.7 Participation was optional

The process of carrying out the review was negotiated with the Board, Tumuaki and a collection of whānau members. Feedback was received and the process was modified. The Independent Adviser worked closely with the Tumuaki and whānau representatives to ensure notification was sent to whānau and Taiohi. Their support was greatly appreciated as it eased the investigation process, and enabled a timely completion of interviews.

- The following steps were taken to advise the whānau and Taiohi about the investigation and interviews process.
- Key Stakeholder Information Sheets, Consent Forms, a schedule of Interview times, and a flyer inviting participation was developed
- These were shared with two whānau representatives as well as the Tumuaki. All three circulated the relevant documentation which also shared contact details for the investigation.
- It was made clear that the investigation was independent
- The word 'review' was used instead of investigation and the review was named The Pai tū, Pai hinga Review, to save reputational risk for the kura.
- Whānau were able to sign consent forms on behalf of their children, or email through their consent.
- Information sheets were handed out in hard copy by the Tumuaki, and the Independent Adviser met with students the following morning at karakia to complete introductions and invite participation with signed " consent.
- Signed consent forms were returned to the office, and were also signed at the time of interview for students over 16. All Taiohi were asked if their parents had given consent also. They were also asked prior to interview to contact their parents before the interview started. Parents were also able to sign consent forms at the whānau hui.
- All participants were taken through the consent and ethics process before interviews began.

### 3.8 Participants

The following shows the number of participants who participated in the investigation

- Interviews conducted (n = 28)
- Interview participants (n =96)
- Survey participants (n = 90)
- Written submissions received (n = 5)
- Participants involved in submissions (n = 13)

## 4. Investigation findings

Following the synthesis and triangulation of data gained from interviews, surveys, written submissions, document reviews and emails to the Ministry of Education, the following key findings were illuminated. They have been reported under three focus areas of the investigation, with one area being broken in to well being and access to curriculum.

### 4.1 Has the wellbeing of students been compromised?

There is strong evidence to suggest that the wellbeing of students, and also of staff has been compromised.

#### 4.1.1 "The wheels have fallen off" – Kaitiaki (Teacher)

Prior to term 3, many stake holders spoke of a highly aspirational kura which they were proud to promote to family and friends. However the events of term 3 has changed the perception of many toward their beloved kura, and a culture of blame, bullying, threatening behavior, has led to an environment which lacks stability and support. This behaviour has been observed from Board level, the Hub, Senior Leadership, Kaitiaki (Teachers), Taiohi (students) and Whānau. All of these groups have been accused of such behaviour.

In term 3, there has been an increase in reports of theft, vandalism, no boundaries, no follow up and no support. From Senior Leadership, through to Kaitiaki, Taiohi and Whānau, people don't feel listened to, valued or acknowledged. The Senior Leadership believe that they are constantly undermined by the Hub, and are therefore unable to perform their daily duties for fear of being reprimanded or unsupported in the eyes of other staff. As one whānau member mentioned ... *"You know we had just a kōrero about that and you know she's like this dream our moko and she had tears in her eyes and she said to me "it is happening nana"; "it's getting worse".* The same whānau member shared about a call made to the Ministry of Education trauma line, stating that *there were two staff members at school [other staff were either away or at manu kōrero] and they had locked themselves in a room because they were scared, and that's just terrible.*" This instance was also mentioned by two other staff members.

Taiohi truancy and absenteeism hit an all time high during Term 3, 2019. Some of this absenteeism was condoned by parents due to the number of teachers who were absent. Students were asking to stay home because there were so many teachers away. Some Taiohi were quick to spot gaps in the regular discipline routine and as mentioned issues of vandalism, insolence and threatening behaviour toward both students and teachers raised its head, more than usual. Students were leaving the school grounds without permission. Having lime scooters at the main gate didn't help the truancy situation at all. Some students were caught smoking marijuana. Some began to wear gang colours and brought gang paraphernalia to school. There were students unaccounted for over the regular school day. In the absence of Senior Leadership, such behaviour was not regularly followed up, and this led to a normalcy of misbehavior over term 3. Requests by staff for assistance with student behaviour was believed to be minimal, by the Hub who stepped in to fill Senior Leadership duties. In contrast, the behaviour highlighted a number of mental health, emotional and well being needs that existed amongst some students, that had previously been masked or silenced. These students, mainly boys, began to receive attention from the Hub staff, and in the process of listening to their needs, the default disciplinary approach was replaced with a 'wānanga' approach, which delighted parents of these students but frustrated teachers. They viewed this as inaction by the Hub, or undermining, and this contributed to worked related stress. Two Kaitiaki voiced their concern at the wānanga approach, because this was often done without the ropu Kaitiaki (similar to tutor teacher), which again blurred the boundaries of responsibility.

#### **"Year 13 students are meant to be role models." – Senior Taiohi (Student)**

In Te Ao Māori (the Māori world) tuakana-teina is an approach commonly referred when discussing concepts such as role modelling and support. There were several examples provided of the Year 13 students not acting as tuakana (older siblings) should. There was mention of them often leaving the grounds without permission, bringing in take away food, when the school promotes healthy eating, being absent from school for long periods of time, and getting away with this behaviour. It was generally felt like they got away with things that others were reprimanded for. Year 12 students believed that they would have been seriously reprimanded if they had have done the same thing. One student who no longer attended school on a regular basis, but was still allowed to attend the school ball, travel to a school basketball tournament, when the rules of the school traditionally have been that in order to engage in such activities, the students need to have gained 50 NCEA credits first. Some felt the Year 13 girls in particular were favourites, and they saw this as unfair. Equally, the Year 13 student who was allowed to engage in activities despite missing a lot of school, was allowed to do so by the Tumuaki. This was seen as double standards by the students and teachers, and considered to be very unfair.

9(2)(a)

It is also important to mention here that Kaitiaki (teachers), on more than one occasion have commented on feeling undermined by parents, who have started to complain directly to the Hub. If they attempt to discipline or reprimand a student, there are number of parents who have also spotted the gap in regular routine, and have laid complaints to the Hub if they do not agree with the action taken by teachers or members of Senior Leadership. This has left some staff members feeling undermined, as the process of discussing the matter with the Staff member concerned is being over looked and reported straight to the Hub. This has led to differences in opinion, and differing standards, and has left some staff members feeling constrained, unsafe and disempowered when dealing with student misbehavior.

The ‘turmoil’ of term 3 highlighted that there was no specialist Counselling support available to students who were grieving the absence of a much loved teacher, but who also wanted to share about their anxieties due to curriculum access being implicated due to staff absence. This period highlighted the need for counselling support, and further, the need for policies to provide guidance in such trying times. Whānau and Kaitiaki (teachers) had become very frustrated while trying to locate such policies, and having their requests for such policies ignored.

#### **“We need our Biology Teacher back.” – Senior Taiohi (Senior Student)**

The absence of a Year 13 Biology Teacher with curriculum and assessment experience is being felt by the year 13 students, despite the staffing intervention currently in place. It is not meeting the need of students, and causing undue distress.

#### **4.1.2 “We believe that there are serious breaches of the Secondary Teachers Collective” – Kaitiaki (Teacher)**

*Refer to section 2.8 of this report also with regards to staffing entitlement*

Current staffing at the Ruakura site is 12.2. This includes:

Senior Leadership	x 3
Kaitiaki	x 7
Part time Kaitiaki	x 4
Full time admin	x 2
Part time support staff	x 2
Hub staff (across two sites)	x 3

There are also three hub members across two sites.

With at least half of the teacher cohort feeling undervalued and disempowered, they began to look for answers and support. They sought advice from PPTA and guidance from the Secondary Teachers Collective. Senior Leadership were concerned that they had no job descriptions and had not been appraised since starting at Tai Wānanga. PPTA members also sought clarification about the number of management units available to staff at the school, and who was holding them. (See section 2.8 Staffing Entitlements for further information about management units). They also raised their concerns about the limited consultation process about the application being made to the Ministry of Education to establish an Alternative Constitution for the Board of Trustees, which has failed to include a staff member and a student representative on the Board of Trustees. They mentioned being placed in Senior Leadership roles, without any induction or support.

A notice was sent by the Tumuaki to Kaitiaki and whānau on the 21<sup>st</sup> of June mentioning “an argument amongst adults [which] had spilled over into the school ... The Board received complaints from whānau of bullying and threatening behaviour”, which they were going to act on immediately. The affected member of Senior Leadership felt aggrieved in that requests to have s(2)(a) complaints acted on by the Board had been ignored, yet this complaint was being tended to with immediacy. This notice was sent to whānau without prior discussion with the staff member concerned. Within two weeks of this notice to whānau, a suspension notice was served to the staff member concerned. Again, s(2)(a) had not been given an audience to discuss s(2)(a) side of the story.

#### **4.1.3 “Sometimes she just started crying and we didn’t know why” – Year 12 Taiohi (Student)**

While this investigation is primarily focused on student well being, there is evidence to suggest that staff well being has also been compromised this year. There is clear evidence suggesting that the relationship between Senior Leadership and the Tumuaki, Hub and Board is strained, and individual complaints were lodged on the 31<sup>st</sup> of May against the Tumuaki. The Board responded after a process of internal investigation with they have full confidence in the Tumuaki. Eighty nine days after this complaint a s(2)(a) was subsequently lodged. For the most part, teachers were unaware of the concerns that Senior leadership had raised, so when teachers and Senior Leadership took sick leave due mainly to stress, their absence has been viewed by other teachers as selfish, as they believe that it loaded them up with more work, relief and responsibility. One Kaitiaki mentioned the following; “how long would it take for Hamilton City to do something if Police left town? It would be chaotic. The law and order would certainly be looser... Not having the authorized bosses around for a sustained period of time, has still not been resolved in the parents eyes. [The Tumuaki]



should have come over and said that [a member of the Hub] is the acting site leader ... I'm not sure if that was ever conferred publicly."

Students raised concerns about their teachers seeming stressed and grumpy and there was also mention of one teacher (not senior leadership) shaming students and also swearing at them. Some Taiohi could tell that there was a divide between staff. They don't know the details and they felt uncomfortable. They cited incidents of seeing members of Senior Leadership in tears, and they didn't know why, or what was going on. They also mentioned that while one of the members of Senior Leadership might have seemed hard, or grumpy at times, there were quite a number of senior students who said "we most definitely need [redacted] back. ... we miss [redacted] ... [redacted] was our rock ... [redacted] always followed up on things ... [redacted] always checked on us."

Due to the lack of any conversation about what was going on, students took to making sense of things in their own way, by forming their own opinion. One student asked if an absent staff member had cancer. In contrast Kaitiaki (teachers) who were absent from school worried for the safety of their own children in their absence, as they believed that they were being targeted by other students, staff and whānau members for the absence of their parents. Concerns raised to address this were not addressed adequately in the eyes of the parents. They felt that they had no choice but to remove their children from certain school activities, with certain whānau members, to avoid this treatment.

#### 4.1.4 "We want our school back" – Whānau member

Whānau want their children to be well educated, culturally competent, and to have the opportunities to live life to its fullest potential. They want them to be healthy, and have a well developed set of life skills, follow their passions and to become leaders of the future. Unfortunately, at this time, many parents feel disconnected from what's going on, and feel disempowered with the current situation, and some parents are contemplating withdrawing their children from Tai Wānanga. These high aspirations come with highly motivated parents, who don't only have high expectations of their children but also of the school. In some cases, this also comes with a parenting culture of 'if my child doesn't want to do it, then he doesn't have to do it. I'm sick of the office calling me', as mentioned in one of the parent interviews. What this highlighted is a tension between staff trying to embed the guiding principles and kura ethos, yet meeting opposition from parents if their child chooses to not engage in early morning strength and conditioning.

While there is an established Whānau support group, another whānau group emerged, and began to hold meetings, and lobby the Board for resolution, but to no avail. Individual whānau members also requested to meet with the Board, but were declined or ignored. A petition was written and over 60 signatures were gathered, but the Board would not consider nor respond to the petition.

## 4.2 Has student access to curriculum been compromised?

There is strong evidence to suggest that student access to the curriculum has been compromised.

### 4.2.1 "We like the pou, Kia Tū, Kia Ora, Kia Māori." – Senior Taiohi (Student)

When speaking with whānau and Taiohi, it is clear that prior to Term 3, they felt that Tai Wānanga was a wonderful kura to attend. They were very proud to have been selected to attend, and commented on how hard it was to get in to Tai Wānanga, when they applied. They attributed the high caliber of the student co-hort to those who interviewed them and the standards that they set in terms of who they would accept. They believe that over the past two to three years the caliber of student's being accepted in to Tai Wānanga has dropped, possibly to keep student number buoyant. Both Kaitiaki (Teachers) and Taiohi (Students) believe that this has contributed to some of the problems that the kura is currently facing.

When asked what they liked most about Tai Wānanga, there was resounding support for the pou – Kia Tū, Kia Ora, Kia Māori; for the Guiding Principles and the Ethos statement. Everyone knew what these were, and could articulate clearly what Tai Wānanga stood for. They welcomed an alternative approach to Māori Education which was focused on growing leaders for Te Ao Māori (the Māori world). Taiohi (Students) valued and appreciated the high trust model to education that Tai Wānanga provided, and Senior Taihoi (Students) believed that the type of education that Tai Wānanga provides would help them with transition to University as there was a major focus on taking responsibility for their own actions. They liked open plan learning, and that the kura was small and there were opportunities for leadership. They liked the



focus on excellence, opportunities to following their passions, the commitment of the Kaitiaki (Teachers), having an exit strategy when they start the kura, and a focus on STEM subjects, although they felt that this focus had dropped off somewhat lately.

#### 4.2.2 “We’ve lost our way a little with curriculum delivery” – [Staff] member

The Learning Framework for Tai Wānanga is He Kohikohinga. *“This document provides a description of the Tai Wānanga approach to learning and the learning experience we offer to Taiohi. A more detailed description of the main features of Tai Wānanga is found in the document ‘About Tai Wānanga’. These documents are supported by organisational policies, procedures and forms. They are also supported by a collection of research and readings that inform the Tai Wānanga approach.”*

As per the Tai Wānanga website, there is a “distinctive point of difference” with how teaching and learning occurs at Tai Wānanga.

- All Taiohi have an ITLP opposed to a timetable
- The system fits the Taiohi. Learning is the constant and time is the variable.
- Taiohi are at different points of their learning with different aspirations and interests
- Focus is on the whole person: mental, physical, emotional and spiritual
- Kaitiaki are collectively responsible for learning and well-being of taura
- Focus for all taura is aimed towards a Career Aspiration Plan and Exit Strategy
- Whānau, mentors, experts are welcome in the ‘learning place’
- Taiohi engage in project based learning
- Tai Wānanga utilises multiple ‘spaces and places’ of learning. The community offers many spaces and places of learning
- Learning opportunities are open to all Taiohi. Options include University Entrance (NCEA), Trades, relevant qualifications offered by tertiary institutions or industry, industry or career workplace experience
- Technologies integral to learning for all Taiohi
- Project Based Learning (PBL) is a chance for [Taiohi] to decide what [they] will learn, set learning goals and objectives and plan [their] own learning to meet those goals. [They] will develop a meaningful project with the community so that [they] are able to share what [they] have learned and [how this] makes a difference.

When discussing the curriculum approach during the investigation process, reference was made to Discovery, Innovation and Technology (DTI), and how this was also an aspiration of Tai Wānanga. This appears to be happening more at Tū Toa than at Ruakura. Tū Toa has recently had a DTI lab (iLab) established. This has formed the basis of some of the concerns by Ruakura Kaitiaki (Teachers). Some interviewees felt that ITLPs and PBL approaches needed a refresh. They felt that things were becoming too teacher led, which was not the original intention, and is no longer passion based learning. There were suggestions made of holding a refresh hui to keep Kaitiaki (Teachers) up to date with the latest developments in PBL, and to take the opportunity to keep each other in check in this regard. Kaitiaki in general feel that their curriculum areas are under resourced (except for Technology), and some Taiohi (Students) don’t feel adequately supported to complete their PBL Projects.

Comment was also made with regards to the strength and conditioning programme. These comments included not all students are attending as required. They come late, or hide in the toilets until strength and conditioning is complete. Parents call in making excuses for their children also. Taiohi (Students) have complained that training outside in the cold and rain isn’t very nice. They used to use facilities nearby, but this was apparently stopped because some students taped up the toilets, and this negatively impacted on being able to use the facilities again, or at least until further notice.

Further comments were made in relation to teacher contact time. Some Taiohi (Students) felt that they needed more support with PBL projects to ensure that they are successful. Tai Wānanga does not have set student timetables. Both Taiohi (Students) and Kaitiaki (Teachers) mentioned clashes with their scheduled Taiohi (Student) learning times (eg: chemistry and photography), and a Kaitiaki mentioned that he does not have enough time to deliver his curriculum area, in comparison to other schools who teach the subject five times per week. When queried, it was explained that the Site Leader and Senior Leadership team developed the weekly timetable, and concerns of this nature should be passed on to them.

#### 4.2.3 “Since the teachers have been away, curriculum gaps have emerged and there’s been a deterioration in the quality of teaching” – Whānau member

There were many comments made about the deterioration of curriculum delivery in Term 3, 2019, due in part to the absence of teachers, and the relief provided at such a crucial time of the year, being insufficient to address the learning needs of senior students. Relievers without the relevant curriculum knowledge were unable to plug essential gaps, particularly with regards to NCEA. As mentioned elsewhere, relief was prepared by those absent, but in many cases this was not being followed by relievers. When questioned further, this was not the case for all relievers. ‘Some’ of the relievers didn’t follow the relief provided.

Those absent weren’t only teachers of curriculum, they were also leaders of curriculum, pastoral care, strength and conditioning and te reo Māori, Dance and Physical Education. To have so many away at the same time had an inevitable impact on the quality provision of curriculum, routine, discipline and general management of the day to day affairs of the kura. What constituted a well run school and quality teaching was tested. When combined with other concerns such as opposition to the Boards process to establishing an alternative constitution, and the lack of regard by the Board to consider the concerns being raised, poor community relationships and a lack of reporting to parents on student progress, there is clear evidence to suggest that the high standards that Tai Wānanga pride themselves on, had deteriorated. These matters all contributed to a number of whānau considering withdrawing their children from Tai Wānanga. They did not believe that the curriculum was being adequately managed, and this posed a serious risk to the educational performance of the students. Many internal assessments had not been complete or moderated. Students felt anxious and felt ill equipped for exams; they were in their last year of secondary school and they needed the requisite grades to get in to university.

One curriculum area that caused significant concern was Biology, as the teacher on 9(2)(a) was also the Kaitiaki (Teacher) responsible for Biology with responsibility for Level 2 and 3 Biology. While there were two other staff members also qualified to teach Biology one was full time and one was part time. The full time teacher was also a Reo Māori teacher, and so had not taught Biology at Tai Wānanga, although she had taught Biology at her previous kura. The Tumuaki maintained that the students were enrolled with Te Kura (The Correspondence school) and were sufficiently covered while working through the online curriculum content. Unfortunately the students had grown accustomed to tailored support through the content by their teacher, and expecting them to move to a completely independent mode of learning did not work for the students. The Tumuaki was advised of this during the investigation and an application was made to the Ministry of Education to get extra teacher support for Biology. The part time teacher offered to assist, but the times that he was available did not always fit with the students. As he was part time, this would have become an extra cost to the kura as well.

Parents raised their concerns about the perceived lack of tracking students progress. They were unable to log in to reports online, and those who did, saw that their child’s report had no comments. There seemed to be a lack of process with regards to tracking student achievement. The Kaitiaki (Teacher) on extended leave was responsible for KAMAR from where student results are generated. *“To find out that my son only has 15 credits for the whole year is extremely disappointing. I would have liked the opportunity to discuss this during parent-teacher interviews, but this has not happened this term. If he’s struggling that much, what has been done to help him? If the reporting systems are down, what processes and systems are in place to monitor students in general? If academic systems aren’t working, what’s happening with other systems like pastoral care and academic support?”*

#### 4.2.4 “They had unregistered teachers baby sitting our children” – Whānau member

Tai Wānanga has attracted many whānau who have experience in Education. The kura reflects both cultural and academic aspirations highly valued by Māori families. The parent and wider whānau co-hort brought with them children who also shared similar values. In this regard, Tai Wānanga had for a number of years benefitted from the parent and student cohort who had made Tai Wānanga their school of choice. On a good day, this is a very positive thing, however on a bad day, this was problematic for the kura, as the parent co-hort knew what quality looked like in terms of education, and were deeply concerned when they observed practices that did not align with what they knew of a good quality education. The parent and wider whānau cohort consisted of teachers, tertiary educators, Ministry of Education Officials, Education Review Office (ERO) Officials, and University / Tertiary Lecturers also. They knew their way around educational systems and processes, and they also knew where to find information to substantiate their concerns. They are a very articulate group of whānau members, who believe in a cultural sense that they have entrusted their ‘taonga’

(treasure) in to the hands of Tai Wānanga, and in return expect that they are looked after, and treated with the same respect, care and aroha that they would receive from their own parents. At the time of the investigation, whānau members did not believe that Tai Wānanga was 'doing right' by their children.

In contrast, when a number of staff took sick leave simultaneously, sincere attempts were made by the Tumuaki to ensure that the Taiohi (students) were supervised and taught by relievers to the best of their ability. When the parents came to know who the relievers were, they searched for them on the teachers register, and discovered some questionable behaviour which included:

- A member of the Hub holding a registered teaching certificate, yet apparently they do not hold a Primary or Secondary Teaching qualification. They do however hold an adult teaching qualification.
- Another member the Hub being asked to cover classes, when [REDACTED] is not a teacher at all. 9(2)(a) [REDACTED] 9(2)(a) [REDACTED].
- One of the relievers teacher registration had expired in 2012
- It is unknown as to whether relievers had been police vetted

Teachers who were absent were required to provide relief work for their students. A number of them returned to find that their relief had not been used, which meant that students had fallen further behind in their absence. Teacher were concerned that they took a great deal of time to complete relief, yet this was not used, and as a result they felt that their time had been wasted. All in all, based on the evidence received, it appears that students were supervised more than taught in the absence of their usual teacher. There is also anecdotal evidence to suggest that there was quite a lot of 'off topic' relief work being conducted.

#### 4.3 Have the actions taken by the Board of Trustees been sufficient to address the issues?

**There is strong evidence to suggest that the actions taken by the Board have not been sufficient to address the issues raised.**

While the Board have fulfilled their responsibilities by responding to some of the complaints raised, there is also evidence to suggest that some complaints have not been responded to at all. For those complaints which have been responded to, a number of the responses issued have been cold and clinical, and have only ever been in writing. This approach has reflected poorly on the Boards cultural competence and their ability to engage in a culturally responsive and appropriate way. They have however offered the explanation that they are unable to meet in person due to an employment matter being under current investigation. This holds no weight with a number of complainants, as their concerns do not relate to the employment dispute. In the eyes of a number of Whānau members and Kaitiaki, this brings in to question whether the Board is capable of dealing with multi issues as they arise and also whether they are culturally fit to lead Tai Wānanga. There is also a feeling that they have reached their used by date and need to be moved on. Most of the Board were part of the establishment Board in 2013, and have remained on the Board ever since, despite the alternative constitution stating that the term of Board Members would be only for three years, except for the Tumuaki. The Board elections held have only been for two whānau representative seats, and others have been able to remain on the Board citing the alternative constitution allows this, however this assumption has not been tested, nor allowed to be tested as the Board refuses to meet on this matter with whānau, nor take on board their concerns. They have instead chosen to submit the request for an alternative constitution with the Ministry of Education, despite PPTA intervention on behalf of Kaitiaki (Teachers) on this matter. The main concern being that there is no staff or student representative on the Board.

#### 4.3.1 “Having two campuses is a distraction ... it’s a little top heavy ... we’ve got staff going between two campuses, but we need boots on the ground.” – Whānau members

Several comments were made during the investigation interviews, surveys and submissions, about the management and governance structure of Tai Wānanga. The initial vision to grow multiple sites for Māori centered secondary schools, under the banner of Tai Wānanga, with a very different curriculum approach is something to be celebrated. However six years on, there are no further campuses, and with declining rolls mainly at the Palmerston North site. It seems timely to review the financial viability of this aspiration. In a previous section of this report, an indicative staff entitlement showed that both schools would receive greater benefit in terms of staffing and resourcing if they were separate schools rather than one combined school. In addition, the school roll at Tū Toa has decreased by 50% of the number of students at the school 2017, while the roll at Ruakura has remained relatively constant.

Comments made by whānau members such as the following highlight the extent of the concerns about the Board:

*“Having two campuses is a distraction ... it’s a little top heavy ... we’ve got staff going between two campuses, but we need boots on the ground.”*

*“My perception is that the Board is operating in a state of denial.”*

*“The Board doesn’t want to be a Board. They want to be more leaders of the national movement ... but no day to day responsibility of the issues.”*

*“The empire is shrinking. [Are those] roles necessary? . No one feels they can ask that.*

*“SLT aren’t empowered to the run the school on a day to day basis.”*

*“The Board is made up of previous Board members ... no challenging the status quo ... no pressuring status of the past and present Board members.”*

*“We’ve repeatedly asked for policies, but have not received a response.”*

*“We want to meet with them but our requests to meet have been ignored.”*

#### 4.3.2 “This isn’t very democratic. We need a Kaitiaki and Taiohi on the Board.” – Whānau members

The decision by the Board to make a second application to the Ministry of Education for an alternative constitution lessens parental input and eliminates staff and student input at Board level.

The initial Tai Wānanga Board of Trustees alternative constitution was approved under section 105A of the Education Act. 1989. The alternative constitution was publicly notified on the 22<sup>nd</sup> of August, 2013.

The notice states that the *Tai Wānanga Board of Trustees will be made up of the following members:*

- *Up to three trustees appointed by the Minister of Education;*
- *up to two trustees appointed by the Council of Te Wānanga o Aotearoa;*
- *two parent representatives;*
- *the Principal / Tumukaki; and*
- *up to two trustees co-opted by the board.*

*The application to establish an alternative constitution was published on the 22nd of August, 2013. The alternative constitution was to operate as if sections 96<sup>9</sup>, 97<sup>10</sup>, 99<sup>11</sup>, 101<sup>12</sup>, 102<sup>13</sup>, 104<sup>14</sup> and 105<sup>15</sup> of the Act apply where relevant*

---

<sup>9</sup> Parent Representatives

<sup>10</sup> Staff and student representatives

<sup>11</sup> Criteria for selecting co-opted and appointed trustees

<sup>12</sup> Election of Trustees

<sup>13</sup> Term of office

<sup>14</sup> Casual vacancies

<sup>15</sup> Filling casual vacancies of elected trustees

*... The appointment of a trustee may be for a term not exceeding three years”.*

The standard constitution of newly established boards, as per section 98 of the Education Act 1989 is:

- 5 people appointed by the Minister, or
- 5 people elected by the parents of students likely to be enrolled at the school in the year it opens or the next year; and
- the Principal or Principal designate (if any); and
- not more than 4 people co-opted by the board

The request currently before the Ministry of Education is:

- 5 members appointed by the Tai Wānanga Movement Trust (new entity)
- 2 whānau representatives selected by national election or by an appointments panel
- Up to 4 members co-opted by the Board
- Tumuaki (ex officio)

This configuration proposes that whānau will be the minority on the Board.

It is important to note that:

Section 105A of the Education Act sanctions the approval of an alternative constitution by the Minister (of Education). However, on the 19<sup>th</sup> of May 2017 section 105A was repealed by section 89 (1) / 98A of the Education (Update) Amendment Act 2017 (2017 No 20). This section states amongst other things that the Minister may not approve an alternative constitution unless ... 3a(ii) 20% or more of the parents of children enrolled at the school or schools have requested an alternative constitution; further section 98 (1) of the Act; Boards of newly established schools, states that 5 people must be elected by the parents of students likely to be enrolled at the school in the year it opens or the next year, the principal or designate, and not more than 4 people co-opted by the board.

The Board of Trustees is still operating under the constitution of an Establishment Board, and has not held a full election since Tai Wānanga opened. It appears that they wish to apply for an alternative constitution first.

**“We’ve raised our concerns through PPTA about changes to the Board constitution. In the end, our views weren’t considered by the Board.” – Kaitiaki**

Two hui were held with Kaitiaki PPTA members about changes to the board constitution. These were in June and October, 2018. The current proposal before the Ministry of Education for re-constituting the Board promotes a Wānanga Constitution. Kaitiaki and whānau requested the inclusion of Kaitiaki and Taiohi seats on the Board, however this was not supported by the Board. When Kaitiaki realized that their views were not going to be considered in the new Board configuration, they requested that no further consultation hui were held until their views were going to be seriously considered. Despite this opposition, the Board went ahead and submitted an application to change the board constitution.

A number of those interviewed shared their concerns about the majority of the Board having no familial relationship with Tai Wānanga, nor any connection with the local Hamilton region. For a combined student population of less than 150 students, overnight board meetings, and having so many people attend from out of town, places more financial pressure on an already small kura to fund Board meetings. Most felt that there is a disconnect between the Board, the Hub and the school community. The current constitution<sup>16</sup> states that “the appointment of a trustee may be for a term not exceeding three years.” All of the non-parent Trustees have been on the Board since 2013, just over six years. The current membership appears to be in breach of the current constitution, particularly in terms of holding a full Board election. According to whānau and Kaitiaki, the only seats that they were able to vote on in the last election, were the two whānau seats, not any of the other seats.

4.3.3. “We were given an ultimatum. Withdraw our complaint or there’ll be no restorative hui” – 9(2)(a)  
9(2)(a)

9(2)(a) lodged a personal grievance 9(2)(a). Prior to this they had asked for restorative meetings and was advised on the 4<sup>th</sup> of June, 2019 by the Board Chair that the Tumuaki was to develop a plan to restore relationships. On the 14<sup>th</sup> of June 9(2)(a) were advised by the Tumuaki that a plan would be developed and shared with the Board on the 18<sup>th</sup> of June. 9(2)(a) requested that they be allowed to attend the Board meeting on the 18<sup>th</sup> to hear and discuss the plan, however this request was declined. A plan to date has not been shared with the 9(2)(a). What was shared instead on the 20<sup>th</sup> of June was a letter stating 9(2)(a). 9(2)(a) also alleged that they have received threats of their employment being terminated.] They were then advised that the Board would offer a facilitated resolution opportunity on the proviso that the 9(2)(a) who had lodged a complaint against 9(2)(a), withdraws 9(2)(a) complaint. Out of frustration and hurt the staff member concerned shared a Facebook post making serious allegations against the Tumuaki and the Board. 9(2)(a) was ordered to remove the post on the 21<sup>st</sup> of June. (Reference 9(2)(a) Written Submission)

Issues between the Senior Leadership, and the Hub were cited in the draft ERO report in 2017. The following comments were written in to the draft report, but removed from the final report.

*“Tai Wānanga Leadership has not established relational trust and effective collaboration at every level of Tai Wānanga. The role of the Principal to establish Internal Collaboration has not been given priority. The principal does not spend sufficient time with the senior leadership teams to support internal evaluation for improvement at the site level and across Tai Wānanga. The Tai Wānanga Sites continue to work largely in isolation of each other.” ERO Draft Report, 2017*

4.3.4 “We feel poor” – Kaitiaki (Teacher)

Many of the interviews made reference to feeling under resourced, and frustrated that they could not get the resourcing needed to do their job. This frustration extended to sports teams and coaches, and also to food, which is provided daily by the school funded by a student levy. When the site leader is unable furnish funds for resources as requested, there is often a great deal of blame directed toward her. Interviews revealed that the Site Leader has a spending delegation of 500.00. Anything over this amount needs to be approved by the Hub.

**“Where’s our student levy money going? Our kids are coming home hungry, the teachers eat better food, and the Board gets to eat at flash restaurants whenever they come to town.” – Whānau member**

There is a general feeling that funds are tight. Some students and parents felt that students were being under-fed, despite paying a student fee / levy of just over 1000. Concerns were also raised that Kaitiaki and Hub staff received better or different food to the students. Taiohi mentioned delays in receiving the student travel allowance which is to be paid to families through the school. Staff feel unable to purchase necessary teaching resources, and unable to ask questions that impact on finance in any way, as they have shared that they are often reprimanded for asking such questions. As observed during the two weeks while was on site conducting the investigation, some staff did not receive their wages through Novopay as they were meant to.

It is common knowledge that the Palmerston site, Tu Toa has a declining roll. There is a feeling by whānau and Kaitiaki associated with the Hamilton site, Ruakura that funds that should be allocated to the Ruakura site are being redirected to the Tu Toa site. This is considered to be unfair as students numbers warrant a greater amount of funds being held by the Ruakura campus.

**“Who’s paying for those cars that they drive?”**

There is a great deal of mistrust with regards to finances. When finances are questioned, staff clashes occur. Allegations of financial mismanagement have been shared with the Office of the Ombudsman by whānau members. Concerns have been raised about the process of developing annual budgets, a 500.00 spending delegation for the



Site Leader, vehicle leases and vehicle ownership by Hub staff, over use of petrol vouchers, use of the school debit card. Sitting fees for an overnight meetings / full day meeting, as well as meals and accommodation seems extravagant when the roll is small and declining and funds are tight. It has also been alleged that some board members receive monthly consultancy fees, on top of board sitting fees.

**"I'm sick of it. [9(2)(a)]. He doesn't give a \*%\$ about me ...  
I'm not coming back." – Ex staff member**

There have been concerns raised by staff (part time) who were frustrated with not being paid on time [9(2)(a)]. Issuing of management units has been raised, and the changing of salary (a reduction of management units) without consultation or advising in advance. Concerns have also been raised about having access restricted to financial reports [9(2)(a)].

Note: There is also a financial investigation being conducted by Deloittes.

#### **4.3.5 The Board got an independent investigator in, and then the Hub chose who should speak to her. It seemed unethical.- Kaitiaki (Teacher)**

As mentioned earlier in this report, in July 2019, an independent investigation was launched by the Board in to the alleged behaviour of a staff member. In August 2019, the Senior Leadership Team claimed through their lawyer that the investigation is procedurally flawed, citing no pre-explained ethics procedure and coercion by a Hub staff member of interviewees to participate. No consents were gained from parents for their children to participate. No Terms of Reference were provided to the staff member who was at the center of the investigation, despite requests. As one whānau members shared *"Yeah that has shocked me. The independent reviewer, the other Rachel, has just been pulling ... with the support of the Tumuaki and [Hub member] ... pulling kids out. Our moko was pulled out to be interviewed too."*

This is the second time in the space of four months that an unethical process has been used to gather information on members of the Senior Leadership, both times endorsed by the Board of Trustees.

Further examples of unethical behaviour exhibited by the Board include not adhering to the Complaints Policy, which states in accordance with the Education Act (section 159) that *"If parents have a complaint about their child's schooling, they should raise it with the class Teacher or Kaitiaki. However, there is a special procedure for dealing with complaints about the school's curriculum. If, in the rare event, a complaint or anxiety has not been resolved through the school by Senior Leadership, the complaint may be redirected to the Board."* From here the policy makes mention a number of times of the right by the complainant to discuss their concern with the Board so as to seek further clarification. Interviews should be conducted with an open mind to find out facts not judgements and be prepared to persist in the questioning. Unfortunately this process has not been followed, as no face to face meetings have been granted.

Whānau complaints have been sent to the Board, the Ministry of Education and the Ombudsman since July, 2019. The nature of these complaints include refusal to respond to complaints, refusal to supply school policies, request for copies of Board minutes, delays in responding to complaints, and allegations of the misuse of school funds. These concerns have resulted in some whānau members and Kaitiaki having no faith in the Hub, the Tumuaki or the Board.

#### **4.3.6 "He asked me what time karakia started. Shouldn't he know that? When he asked, I could tell he didn't know who I was." – Senior Taiohi (Senior Student)**

There were many instances mentioned with regards to Term 3 seeing the Hub members more visible at the kura. Some Taiohi (Students) mentioned that upon the arrival of Hub staff at the kura, many did not know who they were, and why they were there. Whānau shared similar concerns citing that the absence of the Tumuaki and other Hub staff members was noticeable and caused them to begin to question the support and involvement of the Hub in the life of the school. Students also confessed to not realizing that the Site Leader was not one in the same as the school Tumuaki. They found this realisation very unsettling and confusing. Those whom they believed were the school authority, were now relegated to a position of subordination, which did not help the current situation. This added further to the feeling of disempowerment of Senior Leadership, who had already raised concerns of this nature with the Hub and the Board.

In contrast some students and whānau members welcomed the new regime and approach to running Tai Wānanga. They felt that they were listened to, and so was their child. This signaled that Tai Wānanga was attracting and enrolling a new demographic; not the usual high achieving, low maintenance, well supported student, but a student with higher emotional, behavioural and financial needs. Comments of this nature were mentioned by students, teachers and whānau members, particularly with regards to how students were inducted in to the 'kaupapa', because this wasn't your 'conventional school. The change in student demographic was adding further to teacher frustration.

Comments made by staff, whānau and students mentioned that the Hub were disconnected from the day to day running of the school, and their involvement during the time of teacher absence served more as a baby-sitting service than a time of quality teaching. The Hub assumed Senior Leadership duties in the absence of Senior Leadership Team, however there are many accounts of the Hub often leaving site early, therefore not fulfilling the full extent of the responsibilities that they had agreed to take on. While students may have been supervised, their learning was impacted to the point where they felt little point in attending school which frustrated parents a great deal. Students raised their concerns about the number of relievers on site every day and did not appreciate that the quality of their learning was put on hold due to their regular teacher being absent.

There were further concerns raised by Senior Leadership, Kaitiaki and Whānau about the lack of clarity about the role of Senior Leadership, and challenges with gaining access to funds to run the kura. The relationship between Senior Leadership and the Hub has had a direct impact on landing budgets, escalating concerns, and gaining access to Board support. As mentioned by Senior Leadership, they first met with the Tumuaki in April 2019, despite requests to meet between December 2018 and April 2019, to set up for the 2019 academic year. Senior Leadership felt undervalued. At one of their earliest meetings in 2019, a dispute arose between Senior Leadership and members of the Hub where comments were made by Hub members to Kaitiaki as a result of the dispute such as "know your place", "anyone is replaceable" and "the kaupapa is bigger than you." These comments have featured in complaints alleging work place bullying.

## 5. Limitations

This report has been written for the Secretary for Education and / or her delegates. It is not intended for audiences beyond this.

It is assumed that any subsequent use of the report will be discussed with the writer of this report, should redactions be necessary.

This report has been submitted based on the data provided. Most document requests for information were received from the kura.

There are many inter-connected issues associated with this report that impact upon employment and whānau wishing to withdraw their children from the kura. This report therefore should be treated with great sensitivity.

As per the disclosure and escalation policy (see Appendix 1), the Ministry of Education were advised of serious concerns that arose.

Financial data was provided by the Ministry of Education, but was not included in this report as a financial investigation was also being conducted by Deloitte.

Due to the many issues and concerns that have been raised, I believe that there is a need for statutory intervention at Tai Wānanga Kura.



## 6. Appendices

Appendix 1: Disclosure and Escalation Policy and Procedure

Appendix 2: Tumuaki information sheet and site access consent forms

Appendix 2a: Tumuaki site access consent form

Appendix 3: Stakeholder information sheet and consent forms

Appendix 3a: Participant Consent Forms

Appendix 4: Stake holder interview questions

Appendix 5: Indicative Survey questions

Appendix 6: Written submission for the Pai tū, pai hinga review

Appendix 7: Pānui to Stakeholders with Hui Schedule

Released under the Official Information Act 1982



## Appendix 1: Disclosure and Escalation Policy and Procedure

### Purpose

This policy relates to reporting and escalation of any significant concerns, direct allegations and/or (direct or indirect) disclosures by interview participants and/or others involved in any assignment being carried out by Māori and Pasifika Support Services (MAPSS).

The level of disclosures referred to may have resulted, or are likely to result, in risk to an individual's or group's/organisation's safety and/or risk of service failure, or identification of an illegal activity, arising during reviews and/or interviews carried out by MAPSS. It details situations in which confidentiality may or must be overridden to protect a third person or party, or a team member of MAPSS, from harm and/or an illegal activity discovered during the assignment.

The policy outlines the process for assessment and categorisation of risk, and the procedure to be followed. It also sets out the procedure to be followed when a matter requires attention by the commissioning organisation and, where appropriate, for notification to legal authorities.

### Scope of the policy

This policy applies to all staff and independent advisers or contractors appointed by MAPSS.

For the purposes of this policy:

- A concern is any event or circumstance that has or could lead to harm, loss or damage to people, property, environment or reputation.
- A direct allegation is any claim or assertion made by an individual about another individual's action or behaviour, raised during the course of an interview or review.
- A direct disclosure is any claim or assertion made by an individual about his or her own action or behaviour, raised during the course of an interview or review.

Potential examples of the types of issues that may require consideration of disclosure or escalation are:

- Personal or physical harm.
- Fraud or some other crime (or laws of jurisdiction where the work is being undertaken).
- Abuse or neglect of people, animals or property etc.
- Serious exploitation of someone.

## Policy statement

MAPSS promotes an open and positive approach to the reporting and management of concerns, direct allegations and disclosures to:

- Protect individuals (including our independent advisers) from harm.
- Maintain standards.
- Manage risks appropriately.
- Minimise and/or prevent the recurrence of said event(s).
- Facilitate learning.

The MAPSS escalation policy and procedure is applicable in all key areas of our work.

## Responsibilities

The commissioning agency has the responsibility for the approval of the Escalation Policy. The senior commissioning agent or her / his delegate will monitor escalation activity throughout the assignment, on the basis of a weekly summary report of formal escalations.

When independent advisers or contractors are required to undertake interviews and reviews on behalf of the commissioning agency, the commissioning agency has responsibility for ensuring that the independent adviser has an Escalation Policy and that it is applied in a consistent manner.

The Independent Adviser will inform the commissioning agent, or her/his delegate, of any formal escalation at the earliest available opportunity. The Board of the organisation for which the assignment is being conducted, will also be advised.

The Independent Adviser has operational responsibility for ensuring that the Disclosure and Escalation Policy and Procedure is applied appropriately at all times and any serious disclosure and escalation issues are managed appropriately in accordance with this policy. The commissioning agent or delegate is responsible for:

- Identifying trends and proactively minimising risk of further harm by informing external organisation or affected organisation's as appropriate.
- Dissemination of learning to the concerned organisation via their Board

## Awareness

MAPSS will have responsibility for ensuring that all appointed independent advisers or contractors on assignment, are aware of and adhere to this policy. They must ensure that independent advisers or contractors escalate concerns correctly and pass on concerns when appropriate to the relevant people. The Independent Adviser will also have responsibility for maintaining a list of all escalated concerns, direct allegations and/or disclosures.

## Ethical considerations

At times, MAPSS commissioned independent review's deal with confidential or person/identifiable information. When interviewing, in the capacity of independent advisers or contractors, MAPSS will ensure consents will be obtained prior to interviewing, which typically includes statements of consent and confidentiality. This can be difficult to manage depending on the situation and/or level of risk, however all reasonable attempts will be taken to ensure that this occurs.

The *Research Ethics Guidebook* developed by the University of London<sup>1</sup> offers the following advice:

In general, the following principles are a useful starting point:

- As part of the consent procedure, the independent adviser should explain that if (s)he hears or sees something that gives cause for concern, (s)he has a duty to act, but will talk with the participant (adult or child) first about what to do. That might mean that the independent adviser should first encourage the person to talk to someone who could help, or agree that the independent adviser should talk to someone else on their behalf.
- In exceptional circumstances – if someone would be put at greater risk by consulting in this way with the participant – it may be necessary for the independent adviser to breach confidentiality without first talking to the participant.

From a brief literature search, it was noted that this consent process may diminish participation and/or make potential participants anxious. This also needs to be managed sensitively.

The Australasian Evaluation Society<sup>2</sup> has a range of guidelines and Guideline number 17 had a few inclusions specific to this disclosure policy, relating to “potential harm/duty of care concerns”.

It notes interviewers, advisers, reviewers and evaluators need training in their legal obligations. It also notes the ethical and legal obligations required, including to:

*“...avoid or reduce further harm to victims of the wrongdoing...”*

*To fulfil obligations under law or their professional codes of conduct, which may include reporting the discovery to the appropriate authority*

*Maintaining any agreements made with informants re confidentiality unless these are superseded by legislation such as mandatory reporting of child abuse.*

*...For evaluations involving sensitive topics, at risk populations and/or marginalised groups, evaluators should anticipate the risk of such discoveries...”*

See Appendix 2 for additional online resources.

## **Review**

This policy will be reviewed annually.

## **Procedure – stages of disclosure and escalation**

Appendix 1 contains specific advice for independent advisers or contractors on dealing with the initial disclosure/allegation.

The chart in Appendix 3 indicates the pathway to follow when dealing with concerns, direct allegations and/or disclosures.

<sup>1</sup> [www.ethicsguidebook.ac.uk/Limits-of-confidentiality-a-duty-of-care-97](http://www.ethicsguidebook.ac.uk/Limits-of-confidentiality-a-duty-of-care-97)

<sup>2</sup> [http://www.aes.asn.au/images/stories/files/membership/AES\\_Guidelines\\_web\\_v2.pdf](http://www.aes.asn.au/images/stories/files/membership/AES_Guidelines_web_v2.pdf)

If during the course of an interview or review an independent adviser or contractor becomes aware of any issue which presents a risk to a service user and has the potential to cause harm, they should remind the interviewee of the Escalation and Disclosure Policy, as described prior to the commencement of interviewing. In extreme situations, it may be pertinent to escalate to a third party immediately, e.g. Police.

At all times, any potential harms that might result from a MAPSS independent adviser or contractor disclosing or escalating what has been heard or seen also must be considered, and these should not be minimised and be acceptable.

Identified issues are to be graded in terms of severity and for agreement of actions to reduce/minimise further harm. This is to ensure that the most appropriate personnel are involved in managing the individual categories of concerns, direct allegations and/or disclosures. Issues may be categorised as minor, moderate or major, as follows for guidance. At all times, independent advisers or contractors must use their best knowledge and common sense in when to escalate.

### **Minor**

If following risk assessment there is a minor risk, it may be decided that the commissioning agent is informed and a record is kept by the Independent adviser or contractor.

### **Moderate**

If following risk assessment there is a moderate risk, the commissioning agent will be informed by the Independent adviser or contractor. The Independent adviser or contractor will raise the issue with the commissioning agent if necessary. An action plan and timeframe for action is agreed and any necessary follow up considered. An action plan may be that the risk has been escalated and then no longer the responsibility of the Independent Adviser, so is closed out.

### **Major**

An independent adviser or contractor may come under a duty to report to an appropriate authority, such as the Police, if advised by participants of:

- A clear and serious danger to unsuspecting third parties.
- An intention to/are harming harm themselves or others.
- A past event or behaviour that constitutes a serious offence under the criminal code.
- Plans to engage in criminal behaviour.

In deciding to disclose a confidence to an appropriate authority, the independent adviser should ensure that all consents obtained from the participant/s were based on having outlined such consequences to them in advance. In this way, the participant has been informed upfront of the potential of certain disclosures to cause them harm, or in the event of self-harm the need to contact an appropriate authority, and agrees to participate in the review in full knowledge of the consequences.

If following risk assessment there is a major risk which has the potential to cause significant harm and for which immediate remedial action is needed, as a first step, the commissioning agent is informed.

The Independent adviser or contractor will in turn bring the matter to the attention of the commissioning agent. This will be in the form of a letter of escalation, which will provide the necessary information and may also stipulate what

action should be taken and within what timeframe, in order to remedy the situation.

All such letters of escalation will be copied to the designated commission agent, to hold on record and for reporting purposes to their upline manager. Such letters of escalation will be advised at the earliest opportunity.

The Independent adviser or contractor will need to use professional judgement, based on evidence and current ethical and best practice guidance, to categorise concerns and to determine the degree to which a risk presents an immediate or continuing threat to an individual's safety or criminal behaviour occurring.

The initial assessment of an incident may need to be carried out quickly, even when all relevant facts may not be immediately available. The decision whether to escalate a matter will be taken on the basis of the degree of risk and the likelihood of significant harm being experienced by an individual.

Does the public good override the right to privacy of the participant? In deciding to disclose a confidence to an appropriate authority, the independent adviser or contractor needs to keep the breach of privacy to a minimum – to what is needed to reduce the risk of harm and no more. In this way, the public good is served while limiting the damage of the disclosure to the participant.



#### Appendix 1a - Specific advice on dealing with initial disclosures/allegations

- Always listen straight away to someone who wants to tell you about incidents, suspicions of abuse or other issues of concern.
- If possible, write brief notes of what they are telling you while they are speaking. These notes may help later if you must remember exactly what was said.
- If you do not have the means to write a note at the time, complete a contemporaneous record of what was said as soon as possible afterwards.
- Keep the original notes.
- Do not give a guarantee that you will keep what is said confidential or secret. If you are told about concerns you have a responsibility to inform the right people in order to get something done about it. (See ethical considerations section.)
- Explain that if you are going to be told something very important which has implications for an individual's or group's safety, you will need to tell the people who can deal with it. However, you will only tell people who absolutely should know. Also, point out that you cannot offer help if you are not told.
- Do not ask leading questions that may suggest your own ideas of what might have happened.

Simply ask "What do you want to tell me?" or "Is there something else you want to say?"

- If required, seek advice immediately from the commissioning agent, that will ensure that the correct procedures are followed.
- Discuss with the person in charge or if the concern is about the person in charge, then discuss with a responsible individual, or if the concern is about the responsible individual, then it should be brought immediately to the attention of a the designated commissioning agent, to determine whether any steps need to be taken to protect the person who has brought the matter to your attention.

## Appendix 1b - Additional resources

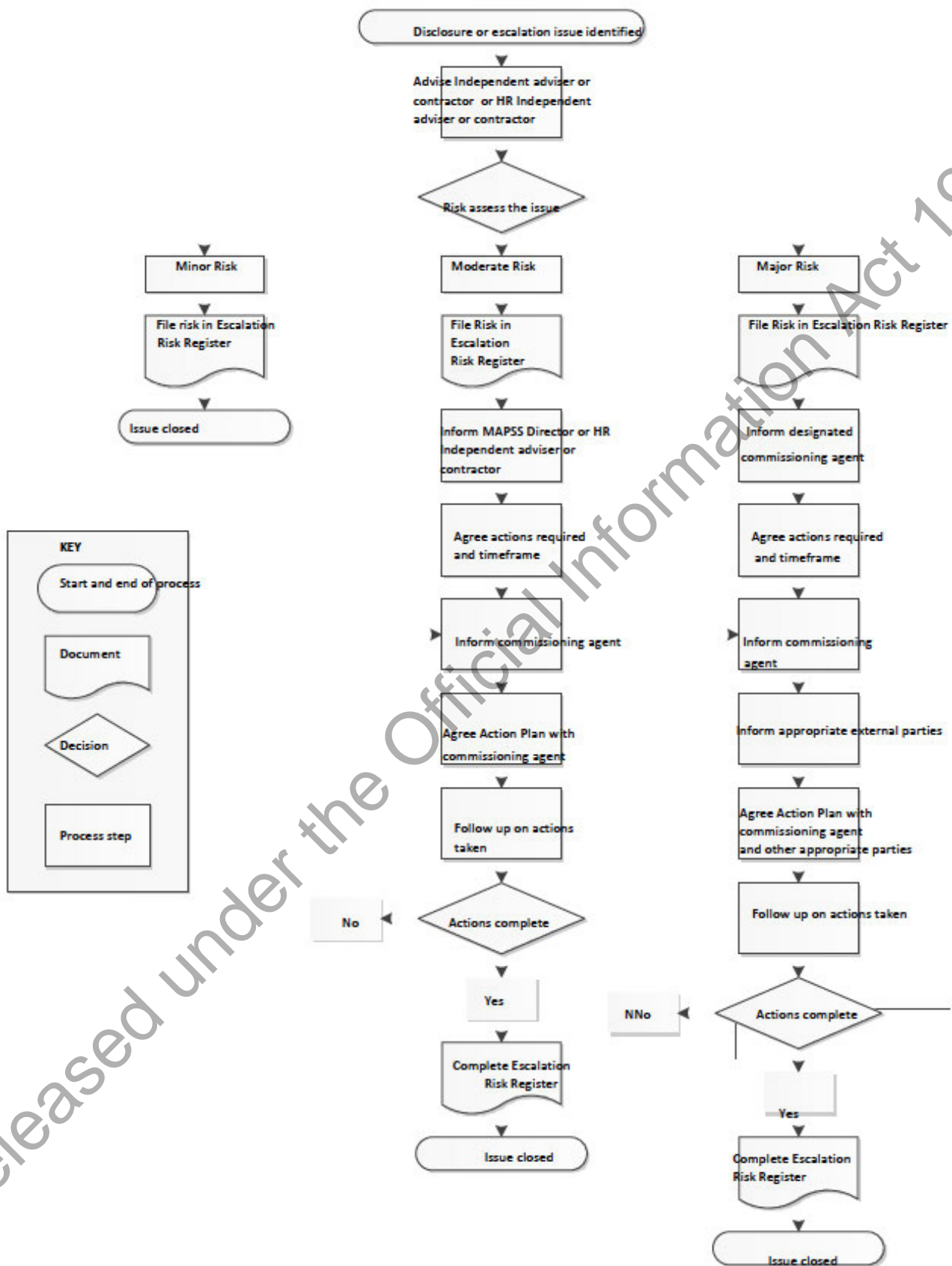
Australasian Evaluation Society Guidelines for the Ethical Conduct of Evaluations [www.aes.asn.au](http://www.aes.asn.au)

Community and Voluntary Research Sector Research Centre  
<http://www.communityresearch.org.nz/research/code-of-practice-for-the-tangata-whenua-community-and-voluntary-sector-research-centre>

Social Policy Evaluation and Resource Committee  
<http://www.spear.govt.nz>

Evaluation standards for Aotearoa New Zealand April. Social Policy Evaluation and Research Unit, 2015 <http://www.anzea.org.nz/wp-content/uploads/2014/08/ANZEA-Superu-Evaluation-standards-final-020415.pdf>

Appendix 1c – The MAPSS escalation pathway



## The Pai tū, pai hinga review

**Pai tū, pai hinga, na wai, na oti.**

Whether we stand or fall; keep going 'till completion.

**What is the aim of this review?**

To complete an Independent review for the Secretary for Education to assure her that the actions of the Board are sufficiently addressing the wellbeing of students and access to the curriculum.

The two areas of focus for the review are:

1. the wellbeing of students is not being compromised, including their access to curriculum; and (NAG 1, 2, 5)
2. the actions being taken by the Board of Trustees are sufficient to address the issues. (NAG 3)

**Who will be conducting this review?**

The Ministry of Education has asked Rachael Tuwhangai, Co-Director of Māori and Pasifika Support Services (MAPSS) to complete this review. This means that neither the Ministry of Education or anyone associated with Tai Wānanga will know if you choose to participate or not, unless you attend a group interview. Rachael will request that focus group discussions remain confidential to that group. Your feedback will be anonymous, and not directly identifiable by Tai Wānanga or by the Ministry of Education.

**What is involved?**

Rachael Tuwhangai will request site access to Tai Wānanga, for the purpose of interviewing you, teachers, Whānau and Board of Trustees members. She will also request access to documentation that will aid this review, and may general observation of teaching and school operations. She will request of you, contact information of key stake holders as mentioned, for the purpose of conducting an independent review.

**Do you have to take part in the review?**

Granting site access for this review is your choice.

You are free to:

- Choose to not grant site access
- Or revoke site access granted, with sufficient reason.

**What information will Tai Wānanga give to MAPSS if I agree to participate?**

If you agree to grant site access, Rachael Tuwhangai will request the names and contact details of the key stake holders, ie: staff, students, board members and Whānau, and relevant documentation needed to complete this review.

**Will MAPSS use contact information for anything else?**

No, MAPSS will only use your contact information for this review, and will not give it to anyone else.

**Will participant responses be confidential?**

Yes. MAPSS will only report summarised results, not individual responses. This means that no one will be able to tell who took part in the review or who said what.

The MAPSS team members must follow the ethical guidelines of the Australasian Evaluation Society.

**What if I am not contacted?**

All students, teachers, Whānau, Board of Trustees and other stake holders will be contacted by Rachael. Rachael will be grateful for your willingness to participate.

**What are my rights?**

You have the right to choose whether you want to grant site access and pass on contact details and documentation as requested. You personally have the right to choose whether you want to participate in this review, without this choice affecting your employment, or involvement with or at Tai Wānanga.

If you choose to take part, you have the right to anonymity and confidentiality. Neither the Ministry of Education or any stake holders associated with Tai Wānanga will be told by Rachael who took part, and they will not be able to tell what you personally said.

If you have any questions or concerns regarding your rights as a participant in this review contact Rachael Tuwhangai directly.

**What if I want to find out more about it?**

If you have any questions about the review, please call Rachael Tuwhangai on 9(2)(a) or by email 9(2)(a)



## The Pai tū, pai hinga review



Pai tū, pai hinga, na wai, na oti.

Whether we stand or fall; keep going 'till completion.

- I agree to grant site access for Rachael Tuwhangai of Māori and Pasifika Support Services (MAPSS) to come on site for the purpose of the Pai tū, Pai hinga review, from the **9<sup>th</sup> of September until the 30<sup>th</sup> of November**.

I understand that:

- This is an independent review being conducted on behalf of the Ministry of Education by Māori and Pasifika Support Services (MAPSS). I understand that the Independent Reviewer from MAPSS, and the Review Assistant will be responsible for the collection and analysis of all information.
- By agreeing to grant site access I am agreeing to allow Rachael and her Review Assistant access to students and teachers for interview and survey purposes, and to also hand over contact information of Whānau, students and teachers, and other relevant information for the purpose of This investigation.
- Agreement to participate in interviews and surveys will be the choice of the individual students, teachers, Whānau and Board members.
- By my granting site access for This investigation, this will have no bearing on any current or future dealings I may have with the Ministry of Education or with the Board of Tai Wānanga.
- Any information I provide is confidential, and that no information that could lead to the identification of any individual will be disclosed in any reports on the project, or to any other party (including the Ministry of Education and Tai Wānanga).
- The findings of the report are confidential, and at the conclusion will be passed on to the Secretary for Education, to draw final conclusions.
- I have read and understood the information sheet for Tai Wānanga taking part in the Pai tū, pai hinga review. I have had the opportunity to discuss This investigation. I am satisfied with the answers I have been given.

TUMUAKI CONSENT		
Name:	Signature:	Date:



## The Pai tū, pai hinga review

Pai tū, pai hinga, na wai, na oti.

Whether we stand or fall; keep going 'till completion.

**What is the aim of This investigation?**

To complete an Independent review for the Secretary for Education to assure her that the actions of the Board are sufficiently addressing the wellbeing of students and access to the curriculum.

The two areas of focus for the review are:

1. the wellbeing of students is not being compromised, including their access to curriculum; and (NAG 1, 2, 5)
2. the actions being taken by the Board of Trustees are sufficient to address the issues. (NAG 3)

**Who will be conducting this investigation?**

The Ministry of Education has asked Rachael Tuwhangai, Co-Director of Māori and Pasifika Support Services (MAPSS) to complete This investigation. This means that neither the Ministry of Education or anyone associated with Tai Wānanga will know if you choose to participate or not, unless you attend a group interview. Rachael will request that focus group discussions remain confidential to that group. Your feedback will be anonymous, and not directly identifiable by Tai Wānanga or by the Ministry of Education.

**What is involved?**

Rachael Tuwhangai will invite you to participate in at least one focus group interview and an online survey. You may also choose to write an email submission.

**Do you have to take part in the review?**

Your participation in This investigation is entirely your choice.

You are free to:

- Choose not to take part
- Withdraw at any time, without having to give a reason.

No one will know.

**What information will Tai Wānanga give to MAPSS if I agree to participate?**

If you agree to participate, the Tumuaiki of Tai Wānanga will give Rachael Tuwhangai your name and contact details. Rachael may gain contact information via other means also.

**Will MAPSS use my contact information for anything else?**

No, MAPSS will only use your contact information for This investigation, and will not give it to anyone else.

**Will my response be confidential?**

Yes. MAPSS will only report summarised results, not individual responses. This means that no one will be able to tell who took part in the review or who said what.

The MAPSS team members must follow the ethical guidelines of the Australasian Evaluation Society.

**What if I am not contacted?**

All students, teachers, Whānau, Board of Trustees and other stake holders will be contacted by Rachael. Rachael will be grateful for your willingness to participate.

**What are my rights?**

You have the right to choose whether you want to take part or not, without this choice affecting your employment, or involvement with or at Tai Wānanga.

If you choose to take part, you have the right to anonymity and confidentiality. Neither the Ministry of Education or any stake holders associated with Tai Wānanga will be told by Rachael who took part, and they will not be able to tell what you personally said.

If you have any questions or concerns regarding your rights as a participant in This investigation contact Rachael Tuwhangai directly.

**What if I want to find out more about it?**

If you have any questions about the review, please call Rachael Tuwhangai on 9(2)(a) or by email 9(2)(a)

## The Pai tū, pai hinga review



Pai tū, pai hinga, na wai, na oti.

Whether we stand or fall; keep going 'till completion.

- I agree to take part in the Pai tū, pai hinga review.

I understand that:

- This is an independent review being conducted on behalf of the Ministry of Education by Māori and Pasifika Support Services (MAPSS). I understand that the Independent Reviewer from MAPSS, and the Review Assistant will be responsible for the collection and analysis of all information.
- By agreeing to take part I am willing to participate in at least one face-to-face interview and one survey about my experiences in association with Tai Wānanga.
- I am free to choose whether or not to participate in This investigation and I can withdraw at any stage, without being penalised or disadvantaged in any way, and without having to give a reason.
- My participation in This investigation will have no bearing on any current or future dealings I may have with the Ministry of Education or Tai Wānanga.
- Any information I provide is confidential, and that no information that could lead to the identification of any individual will be disclosed in any reports on the project, or to any other party (including the Ministry of Education and Tai Wānanga).
- I am able to access and amend any incorrect personal data which is held on me.
- The findings of the report are confidential, and at the conclusion will be passed on to the Secretary for Education, to draw final conclusions.
- I have read and understood the information sheet for participants taking part in the Pai tū, pai hinga review. I have had the opportunity to discuss This investigation. I am satisfied with the answers I have been given.

PARTICIPANT CONSENT (Groups can sign the same form)				
Name:	Role:	Email/Phone:	Signature:	Date:



## The Pai tū, pai hinga review

Pai tū, pai hinga, na wai, na oti.

Whether we stand or fall; keep going 'till completion.

### Stakeholder Review Questions (indicative)

Rachael Tuwhangai, Co-Director of Māori and Pasifika support Services (MAPSS) has been asked to complete an Independent review for the Secretary for Education to assure her that the actions of the Board are sufficiently addressing the wellbeing of students and access to the curriculum.

The two areas of focus for the review are:

1. the wellbeing of students is not being compromised, including their access to curriculum; and (NAG 1, 2, 5)
2. the actions being taken by the Board of Trustees are sufficient to address the issues. (NAG 3)

All responses will be treated as anonymous. Responses will be collated by the Independent Adviser, Rachael Tuwhangai.

The following review questions were used with all stake holder groups:

1. What do you like most about Tai Wānanga and why? Provide examples.
2. What do you like least about Tai Wānanga and why? Provide examples.
3. What suggestions would you like to make about how Tai Wānanga could improve and why? Provide examples.
4. Do you have anything else that you would like to add?

## The Pai tū, pai hinga review



Pai tū, pai hinga, na wai, na oti.

Whether we stand or fall; keep going 'till completion.

Stake holders will be surveyed, in line with the Guiding Principles of Tai Wānanga. This is a relevant point of reference for all stake holders and the responses to questions posed will adequately cover the two areas of review focus:

1. the wellbeing of students is not being compromised, including their access to curriculum; and (NAG 1, 2, 5)
2. the actions being taken by the Board of Trustees are sufficient to address the issues. (NAG 3)

The survey questions will be refashioned for other stake holder groups, however the same questions will be used. The survey findings will be collated and analysed for themes.

### Student Survey Questions

This review will focus on aspects of The Guiding Principles of Tai Wānanga.

On a scale of 1 – 5, with 1 being Strongly Disagree and 5 being Strongly Agree, please respond to the following statements.

#### Kia Tu: Leadership:

1. I have been given opportunities to grow as confident and competent young person.
2. My learning programme builds on my strengths passions, values and character.
3. Tai Wānanga at Tai Wānanga create opportunities for students to become confident and competent young people.

#### Kia Tu: Excellence and Quality

4. My learning programme helps me to learn and be successful in my learning and achievement.
5. My teachers provide me with a high quality learning programme.
6. I know exactly how well I am doing in terms of completing NCEA successfully and to a very high standard.
7. Tai Wānanga has high expectations for all students.

#### **Kia Tu: Ahurutanga**

8. My learning environment is safe, stimulating, purposeful and exciting
9. Tai Wānanga work hard to create a learning environment that is safe, stimulating, purposeful and exciting.

#### **Kia Tu: Innovation**

10. My learning programme provides me with opportunities and necessary support to explore the world, discover my own pathways and goals.
11. Tai Wānanga help me to explore the world, discover my own pathways and goals.

#### **Kia Ora: Mauri Ora**

12. When I am at school I feel safe and well, so that I am able to learn.
13. When I am at school I feel engaged, connected and interested in my learning
14. Tai Wānanga create an environment where I feel safe and well.
15. Tai Wānanga create an environment where I feel engaged, connected and proud of Tai Wānanga.

#### **Kia Ora: Whānau Ora**

16. My Whānau has a good relationship with Tai Wānanga at Tai Wānanga.
17. My Whānau feel welcome and listened to when they come to Tai Wānanga.
18. My Whānau contribute to school through helping with school activities.

#### **Kia Māori: Mana Māori**

19. My learning programmes pushes me to have high aspirations for my culture and language.
20. Tai Wānanga take time to find out what really interests me with regards to my culture
21. Tai Wānanga take on board my cultural interests and turns these in to learning opportunities and experiences for me and other students.

#### **Kia Māori: Te Ao Māori**

22. Tai Wānanga provides many opportunities for students to participate in Māori cultural activities and to learn more about Māori culture and Te Ao Māori.
23. Tai Wānanga encourage student participation in Māori activities.



## Appendix 6: Written submission template for the Pai tū, pai hinga review

### The Pai tū, pai hinga review

#### Pai tū, pai hinga, na wai, na oti.

Whether we stand or fall; keep going 'till completion.

**Respondent:** We / I [insert name/s] make submission to the Pai tū, pai hinga review. Names, association/role and contact details have been provided at the end of this submission.

We acknowledge that the aim and focus areas of the review are:

**Aim:** To complete an Independent review for the Secretary for Education to assure her that the actions of the Board are sufficiently addressing the wellbeing of students and access to the curriculum.

#### Focus areas:

7. That the wellbeing of students is not being compromised, including their access to curriculum; and (NAG 1, 2, 5)
8. That the actions being taken by the Board of Trustees are sufficient to address the issues. (NAG 3)

I / We understand that:

- Submissions made outside of these two focus areas will not be considered within This investigation.
- Submissions must be made by email to: 9(2)(a) by the 16<sup>th</sup> of September, 2019

Written Submission: Summary of Facts

Focus area	Issue or Concern	Justification or Argument	Action taken by respondent	Evidence format	Date	Outcome sought
Focus area 1						
Focus area 2						

Further commentary:

Written Submission: Respondents				
Name:	Role/ Association with Tai Wānanga	Email/Phone:	Signature:	Date:

## The Pai tū, pai hinga review

Pai tū, pai hinga, na wai, na oti.

Whether we stand or fall; we keep going 'till completion.

Tēnā koutou katoa.

Ko Rachael Tuwhangai toku ingoa. He uri ahau nō te waka o Tainui. Ko Ngāti Maniapoto te iwi. Ko Ngāti Apakura te hapū. Ko Kāwhia te moana. Ko Pirongia te maunga. Nō reira, tēnā koutou katoa.

My name is Rachael Tuwhangai. I am Co-Director of Māori and Pasifika support Services (MAPSS). I have been asked to complete an Independent review for the Secretary for Education to assure her that:

3. the wellbeing of students is not being compromised, including their access to curriculum; and (NAG 1, 2, 5)
4. the actions being taken by the Board of Trustees are sufficient to address the issues. (NAG 3)

I plan to gather information for This investigation from a range of different sources and through a range of different methods, including but not limited to:

- relevant documentation and school data
- holding separate hui with key stake holders (eg: Tumuaki, Board Members, Whānau, , Student leader/s, Taiohi, Kaitiaki)
- surveying key stake holders
- making a written submission
- classroom and school observations

A full ethics process will be engaged for This investigation, where consent to participate will be requested of all participants. Taiohi will receive information via email, but should gain consent from their parents / caregivers to participate. The consent form has space for groups to sign the same consent form. This may be most beneficial for whānau. These should be given to me at the time of interview, or sent to the email provided. If a student arrives to an interview without consent, I will call parents to gain consent first.

Site access will be requested via the Tumuaki to hold interviews on site. I will request access to contact details of whānau, Kaitiaki and Taiohi (students) via the Tumuaki, and I will seek contact details from the Ministry of Education for those who have made contact with them, and may speak with Ministry of Education officials also, to gain further clarification on matters raised during the data collection process. Key stakeholders will be interviewed in person, or by telephone.

Following a process of gathering all relevant information, I will write a final report for the Secretary for Education, which respond to item 1 and 2 as stated above. The final report will be submitted by the end of November, if not before.

## Hui Schedule

I have provided here a schedule for hui with stake holder groups. You may choose to attend any of these hui.

Time and venue to be confirmed, and may be subject to change, as they are dependent on availability of participants and venue.

As a guide I will be in Hamilton from 1pm Tuesday the 10<sup>th</sup> of September, and 9am Wednesday the 11<sup>th</sup> September.

Stake holder	Date	Time	Location
Senior Leadership	Tuesday, 10 <sup>th</sup> September	1 – 3pm	The Link Community Centre, 6 Te Aroha Street, Hamilton
Kaitiaki	Tuesday, 10 <sup>th</sup> September	3 – 4pm	The Link Community Centre, 6 Te Aroha Street, Hamilton
Taiohi	Tuesday, 10 <sup>th</sup> September	4 – 5 pm	The Link Community Centre, 6 Te Aroha Street, Hamilton
Whānau	Tuesday, 10 <sup>th</sup> September	5 – 7pm	The Link Community Centre, 6 Te Aroha Street, Hamilton
Taiohi (Prefects) Kaitiaki / Whānau	Wednesday, 11 <sup>th</sup> September	9am - 10 and 10 - 11am	Tai Wānanga  (Note: if the Board want this time, then these interviews will be held between 1130 and 2pm.)
Board of Trustees	Wednesday, 11 <sup>th</sup> September	1130 – 230	Tai Wānanga
Kaitiaki	Wednesday, 11 <sup>th</sup> September	3 – 5 pm	Tai Wānanga
Whānau	Wednesday, 11 <sup>th</sup> September	5 - 7pm	Tai Wānanga
Taiohi	Thursday, 12 <sup>th</sup> September	9am – 10am	Tai Wānanga
Taiohi	Thursday, 12 <sup>th</sup> September	10am – 11am	Tai Wānanga
Classroom observations	Thursday, 12 <sup>th</sup> September	12pm – 3pm	Tai Wānanga
Tumuaki	Thursday, 12 <sup>th</sup> September	330 – 430m	Tai Wānanga
	Thursday, 12 <sup>th</sup> September	5 – 7pm	Tai Wānanga / Zoom

## Further attachments:

An overview of a disclosure and escalation policy held by MAPSS.

*This is the process that I will use to assist with referring concerns that may arise throughout the interview and review process, to the right place.*

Participant Information Sheet and Consent forms.

*These are for your information and for signing. You could bring signed forms to the hui / interview, or you could sign and scan these back to me.*

A template to make written submissions.

*This is the template I will use when compiling all information gathered from all of the data.*

You are able to contact me at any time, at the following contact details.

Cell phone: 9(2)(a) or Email: 9(2)(a)

Ngā manaakitanga

Rachael

Co-Director Māori and Pasifika Support Services (MAPSS)

Independent Adviser – The Pai tū, pai hinga review



Ministry of Education  
Project Character

November 2019

Confidential



# Contents

## Contents

1	Executive summary	1
2	Introduction	3
3	Issue A - AGI Transactions	6
4	Issue B - Processes relating to approval of expenditure	8
5	Issue C - Flexi Debit card transactions	17
		22

## Appendices

Appendix A - Investigation Approach

Appendix B - Evolving Narrative Comparison Table

Appendix C - 9(2)(a) Statements

Appendix D - Transaction Sample Testing

Appendix E - Tai Wānanga quote for accommodation

Appendix F - Tai Wānanga invoice for accommodation

Appendix G - Limitations

## Important message to any person who has access to this document:

### Disclaimer

Other than the Ministry of Education, any person who obtains access to and reads this report, accepts and agrees by reading this document, the following terms:

- The reader understands that the work performed by Deloitte was performed in accordance with instructions provided by our addressee client, the Ministry of Education, and was performed **exclusively for our addressee client's sole benefit and use**
- The reader acknowledges that this document was prepared at the direction of the Ministry of Education and may not include all procedures deemed necessary for the purposes of the reader. This report is based on the specific facts and circumstances relevant to our addressee client
- Deloitte, its partners, principals, employees and agents make no statements or representations whatsoever concerning this document, and the reader acknowledges that it may not rely on any such statements or representations made or information contained within the document
- The reader agrees that, to the maximum extent permitted by law, Deloitte, its partners, principals, employees and agents exclude and disclaim all liability (including without limitation, in contract, in tort including in negligence, or under any enactment), and shall not be liable in respect of any loss, damage or expense of any kind (including indirect or consequential loss) which are incurred **as a result of the reader's use of this report, or caused by this report in any way, or which are** otherwise consequent upon the gaining of access to or reading of the document by the reader. Further, the reader agrees that this report is not to be referred to or quoted, in whole or in part, in any prospectus, registration statement, offering circular, public filing, loan, other agreement or document and the reader must not distribute the report, or any part of this report, without **Deloitte's prior written consent**
- This report should be read in conjunction with the disclaimers as set out in the Limitations in Appendix G.

# 1 Executive summary

- 1.1 An employee of Tai Wānanga ki Ruakura (the **Wānanga** or Tai **Wānanga**) in Hamilton made a protected disclosure to the Ombudsman in June 2019. On 24 July 2019, the Ombudsman referred the disclosure to the Ministry of Education (the Ministry). After considering the circumstances, the Ministry deemed it appropriate the Board of Trustees lead an independent investigation.
- 1.2 The disclosure alleged the Tumuaki had misappropriated funds, that the Tai **Wānanga ki Ruakura** Board of Trustees (the Board) had not identified this or held him to account, and that Tai **Wānanga** lacked appropriate policies.
- 1.3 On 16 August 2019, the Board issued the conclusion of their investigation to the Ministry. The investigation consisted of inviting the Tumuaki to respond to the allegations and seeking advice from the **Wānanga's** external accountant, Peter Granville & Associates, to verify aspects of the Tumuaki's response. While Mr Granville stated that *"I have never identified any financial irregularity in my role as financial service provider..."* This statement was qualified by stating *"...that my observation is made from my role as a financial service provider and not that of any auditor..."*<sup>1</sup>
- 1.4 The discloser received the Board's investigation findings on 26 August 2019. They were dissatisfied with the extent and independence of the investigation and provided further evidence of their concerns to counter the Tumuaki's explanations. The discloser broadened their concerns regarding financial misappropriation and alleged the Tumuaki and Operations Manager<sup>2</sup> had incurred personal expenditure on their respective flexi debit cards, issued by the **Wānanga**.
- 1.5 The Ministry considered the investigation undertaken by the Board to be a prima facie review that was based on the Tumuaki's explanations and lacked corroborating and independent verification. Deloitte was engaged by the Ministry of Education on 30 August 2019, to determine the facts and ascertain whether there is evidence of serious wrongdoing relating to the protected disclosures.

## The allegations

- 1.6 The core allegations are that:
- The Tumuaki of Tai **Wānanga** has misappropriated funds, specifically relating to purchases using Tai **Wānanga** funds for 9(2)(a) sports gear, from a supplier called AGI Australasia Ltd (AGI);
  - The Board has not identified the alleged misappropriated funds, nor held the Tumuaki to account; and
  - The **Wānanga** financial policies are not appropriate and/or available.
- 1.7 During the course of our review, the discloser raised an additional concern that a 9(2)(a) was paid a fee for consulting services to the **Wānanga**, and conflict of interest processes had not been followed.

## Our findings and recommendations

- 1.8 We have determined that \$958.16 of Tai **Wānanga** funds have been used to purchase sports gear from AGI for purposes which do not benefit Tai **Wānanga** or Tai **Wānanga** students. This expenditure was incurred and approved by the Tumuaki, without knowledge of the Board. The Tumuaki stated that the recipients of the sports gear are students from 9(2)(a) who coaches the team and arranged for the order and delivery of gear, also benefited by receiving a pair of shoes.

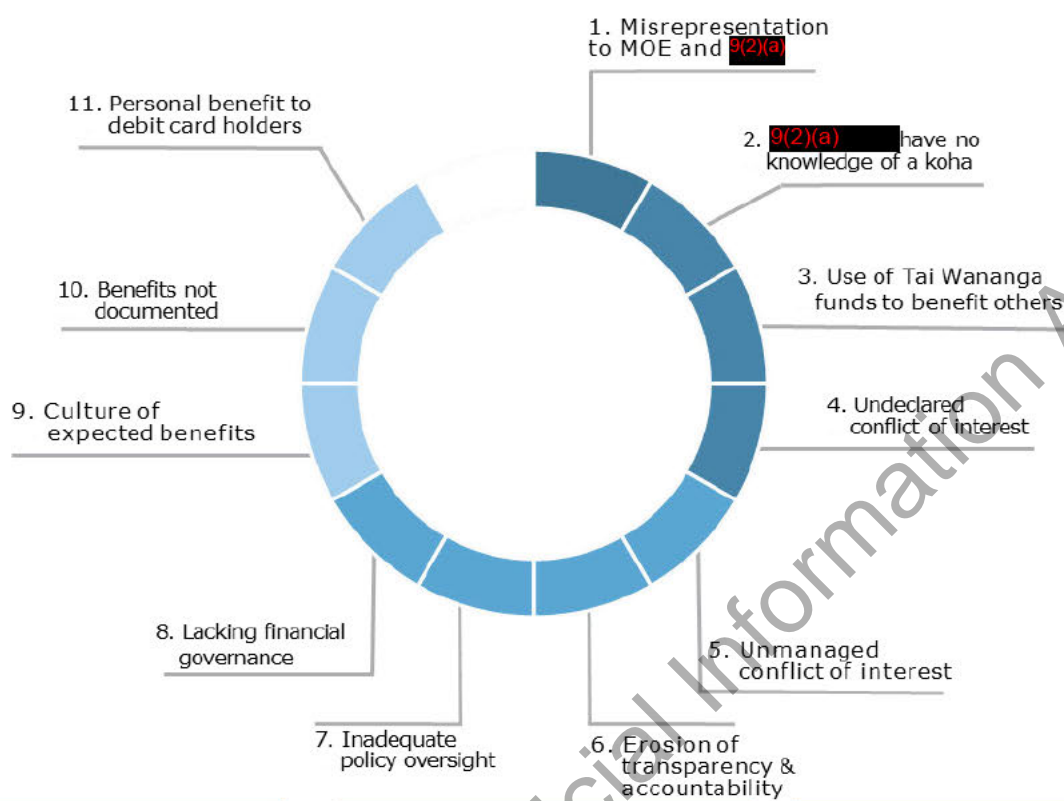
<sup>1</sup> Letter from Tai **Wānanga** to Ministry of Education dated 16 August 2019

<sup>2</sup> Also known as the National Director

- 1.9 The Tumuaki has tried to explain the transaction as a koha, suggesting it is part of a \$2,275 'koha' received from 9(2)(a) for accommodation. In reality, the 9(2)(a) 'koha' was payment of a \$2,275 (GST included) invoice raised by the Tumuaki for student accommodation for seven nights on Tai Wānanga premises.
- 1.10 The Tumuaki either presented a false invoice to 9(2)(a) or the invoice was correct and he used the Tai Wānanga funds received for purposes which do not benefit Tai Wānanga or Tai Wānanga students.
- 1.11 We have concluded that the Board had not identified the payment for non Tai Wānanga purposes, prior to the **protected disclosure**. The Board's investigation into the matter was limited to an explanation from the Tumuaki, and caveated advice from the Wānanga's accountant about the absence of financial irregularity.
- 1.12 The actions of the Tumuaki had not been properly investigated by the Board. Instead, his actions have been defended. The Board concluded their investigation by stating that "it is not appropriate to criticise the Tumuaki for **encouraging collaboration amongst schools**"<sup>3</sup>. While this statement was made **prior to the full extent of the Tumuaki's actions being revealed**, the Board has not asserted a different position at the time of writing.
- 1.13 Our review has found the financial governance of the Wānanga to be compromised due to financial policies and processes not being implemented and followed as designed. There are also material gaps in the policies, as there is no definition of what is personal expenditure and sensitive expenditure. This **has led to a loose interpretation of what is and is not Tai Wānanga related expenditure**.
- 1.14 The Board agreed to award the 9(2)(a) a paid consultancy engagement of \$7,676 (GST included). 9(2)(a) was a Board member, 9(2)(a), at the time of the decision to engage and remunerate him for his services. The consultancy services related to a range of activities associated with Tai Wānanga's alternative constitution. 9(2)(a) was present during the Board discussions and decision around engaging his services. We requested the minutes for this meeting, but **were advised that these are unavailable**. 9(2)(a) failure to recuse himself and the Board's failure to manage this conflict of interest, was a departure from good governance practices.

<sup>3</sup> Refer to letter from Tai Wānanga to MOE on 16 August 2019

## Summary of findings and recommendations



### Issue A: AGT transactions

#### Recommendations 1 - 3

Follow up on prior recommendations; Governance refresher training; and Conflict of interest refresher training.

### Issue B: Governance

#### Recommendations 4 - 9

Enhance monitoring; Cease use of prezzy cards; Finalise sensitive expenditure; Review existing policies; Bank account authorities; Enhance financial governance.

### Issue C: Debit Cards

#### Recommendation 10

Review benefits package.

1.15 Based on our findings relating to the lack governance processes, we recommend the Ministry consider appropriate intervention options to strengthen transparency and accountability and re-establish effective governance for the Wānanga.

1.16 Our key findings are subject to the limitations at **Appendix G**.

## 2 Introduction

### Background

- 2.1 In 2010, **Tai Wānanga** received Ministerial approval to operate as a designated character school, pursuant to section 156 of the Education Act 1989. Approval was granted for **Tai Wānanga** to be categorised as a 'national school' and to establish two initial sites in Palmerston North (**Tai Wānanga Tu Toa 2011**) and Hamilton (**Tai Wānanga ki Ruakura 2012**). The 'national school' status allows for multiple sites in different regions across New Zealand.
- 2.2 As a national school, the model aims to devolve operational authority and autonomy to site leadership teams with the support of the Tumuaki and Hub oversight, which includes the Operations Manager. The Hub provides corporate support services to the campuses, such as budgeting, finance, policy development and other services.
- 2.3 **Tai Wānanga** transitioned from an Establishment Board to a Board of Trustees in 2015. During 2018, a series of hui were undertaken with whānau to socialise an alternative constitution. The kaupapa of **Tai Wānanga** has deliberately sought to opt out of mainstream education and board structures. The alternative constitution places greater emphasis on a 'skills and knowledge-based' approach rather than a 'representation-based' model of governance and emphasises continuity of board members, rather than triennial elections<sup>4</sup>.
- 2.4 We were received onto **Tai Wānanga ki Ruakura** on 10 September 2019. The Board had established a working group who were focused on responding to the protected disclosure.

### Scope of the investigation

- 2.5 The scope of the investigation is to determine the facts of the protected disclosure and ascertain whether there is evidence of serious wrongdoing in respect of the core allegations raised.

Core allegations	Deloitte areas of review
<b>The Tumuaki of Tai Wānanga has misappropriated funds, specifically relating to using Tai Wānanga funds to purchase 9(2)(a) sports gear from a supplier called AGI Australasia Ltd (AGI)</b>	Review all transactions placed with AGI over a twelve month period (Issue A)
The Board has not identified the alleged misappropriated funds nor held the Tumuaki to account	
<b>The Wānanga financial policies are not appropriate and/or available</b>	Understand the processes followed for approving expenditure (Issue B)
The 9(2)(a) failed to declare and manage a conflict of interest relating to him providing paid consulting services to Tai Wānanga as part of developing the alternative constitution	
<b>The Tumuaki and Operations Manager have incurred extensive personal expenditure, including during the weekends, on their respective Wānanga issued flexi-debit cards</b>	<b>Review expenditure on Tai Wānanga</b> debit cards assigned to the Tumuaki and Operations Manager over a twelve month period (Issue C)

<sup>4</sup> **Tai Wānanga** alternative constitution, accessed from <https://www.taiWananga.co.nz/about-us>



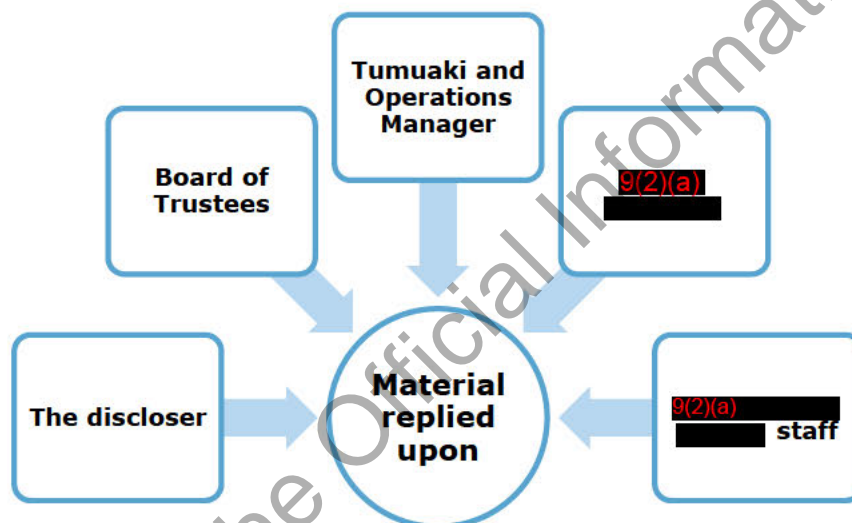
2.6 The following areas were excluded from the scope of review:

- a. Determining if there has been serious wrongdoing. This is the responsibility of the Ministry, based on the evidence made available from our review; and
- b. Assessing the appropriateness of business expenditure.

## Investigation Approach

### Work completed

- 2.7 Our review examined material provided to us by the Wānanga, the Ministry, Peter Granville & Associates (school accountants) 9(2)(a) and the 9(2)(a) (Person A) in 9(2)(a) capacity as a former 9(2)(a)
- 2.8 We drew our observations and insights from three primary sources of information.
- 2.9 The interviews we conducted with Wānanga staff and stakeholders provided a key source of information:



### Limitations

- 2.10 The limitations in respect of this report are set out in **Appendix G**.

### The structure of our report

- 2.11 The remaining sections address each of the Key Issues:

Section	Issue
2	Issue A - AGI Transactions
3	Issue B - Processes relating to approval of expenditure
4	Issue C - Flexi Debit card transactions

## 3 Issue A - AGI Transactions

- 3.1 In this section we set out the allegation in respect of the AGI transactions, our key findings, the investigation objectives, the approach we took and a summary of the evidence gathered to date.

### Allegation

- 3.2 The discloser alleged that the Tumuaki paid an AGI invoice with Tai Wānanga funds that amounted to **\$958.16. The invoice reference was '9(2)(a)'** (despite Tai Wānanga having no 9(2)(a) teams) and the transaction was coded to 0323 Tai Honey (a cost code that had remained dormant for two years since a school honey fundraiser).
- 3.3 The discloser is concerned that the Tumuaki used Tai Wānanga funds to purchase AGI gear for himself and used the Tai Honey cost code to conceal this purchase.

### Key Findings

- 3.4 Our key findings in respect of this issue are:
- Misrepresentation - the Tumuaki's explanations to the Tai Wānanga board and the Ministry of Education explaining the 9(2)(a) purchases** are not consistent with evidential documentation. He has provided various explanations, which evolve and are inconsistent with other facts we have identified.
  - 9(2)(a) had no knowledge of the payment it made to Tai Wānanga for accommodation being treated as a 'koha', as suggested by the Tumuaki (refer to Appendix C). The Tumuaki either made a misrepresentation to 9(2)(a) and presented a false invoice to 9(2)(a), or the invoice was correct and he used Tai Wānanga funds for purposes which did not benefit Tai Wānanga or Tai Wānanga students;
  - Use of Tai Wānanga funds to benefit others - the Tumuaki purchased 9(2)(a) sports gear using the Tai Wānanga AGI account (thereby incurring a liability payable by Tai Wānanga). There is no 9(2)(a) team at Tai Wānanga. The Tumuaki told us the purchase was for 9(2)(a) students. We have not verified whether 9(2)(a) students received that gear. However, 9(2)(a) leaders have categorically refuted knowledge of receiving the gear. The Tumuaki used Tai Wānanga funds to pay for the sports gear. 9(2)(a) Person A, received a pair of shoes as part of this purchase.
  - Conflict of Interest - the Tumuaki did not declare a conflict of interest when he received a benefit of the AGI discount. The Tumuaki passed this benefit onto 9(2)(a), who apparently passed it onto 9(2)(a) students.
  - The Tumuaki did not seek Board approval to incur expenditure for non-Tai Wānanga students.

### Background

- 3.5 Over the past two years, sports gear has been ordered from AGI on the Tai Wānanga account on behalf of 9(2)(a) (Person A), apparently for 9(2)(a) students. Person A is a 9(2)(a) coach at 9(2)(a) and places orders for the teams 9(2)(a) coaches through the Tumuaki. The Tumuaki advised us that the AGI invoices are made out to Tai Wānanga with 9(2)(a) or 'Toby' as the reference to indicate to him that these invoices need to be passed on to Person A for payment.
- 3.6 In preparation for a 9(2)(a) tournament in Palmerston North, 9(2)(a) needed quotes for accommodation. As there is a Tai Wānanga campus in Palmerston North ('Tai Wānanga Tu Toa' or 'TWTT') Person A sought a quote 9(2)(a), the Tumuaki for a seven night stay at TWTT.
- 3.7 On 5 November 2018, the Tumuaki quoted 9(2)(a) \$2,275 for seven nights' accommodation for one of the 9(2)(a) teams (refer to Appendix E).

- 3.8 Using this quote (**Appendix E**) 9(2)(a) applied for \$3,655 funding from the Lion Foundation, made up of \$2,275 for the 9(2)(a) Team 1 and \$1,380 for the 9(2)(a) Team 2. This application was approved in December 2018.
- 3.9 On 4 February 2019, Person A informed the members of the 9(2)(a) Facebook group that 9(2)(a) have received \$1,978.11 from the Lion Foundation.
- 3.10 The same day, 4 February 2019, Tai Wānanga placed an order amounting to \$958.16 (GST inclusive) from AGI, apparently for the 9(2)(a) team staying at TWTT. This order was for the following:
- 12x 9(2)(a) Rival Fleece Jogger”;
  - 11x “Unisex Hustle 3.0” (bags); and
  - 1x 9(2)(a) Charged Rogue”, size 10.5 (shoes).
- 3.11 On 5 March 2019, Tai Wānanga invoiced 9(2)(a) \$2,275 (GST inclusive) for seven nights’ accommodation (**Appendix F**).

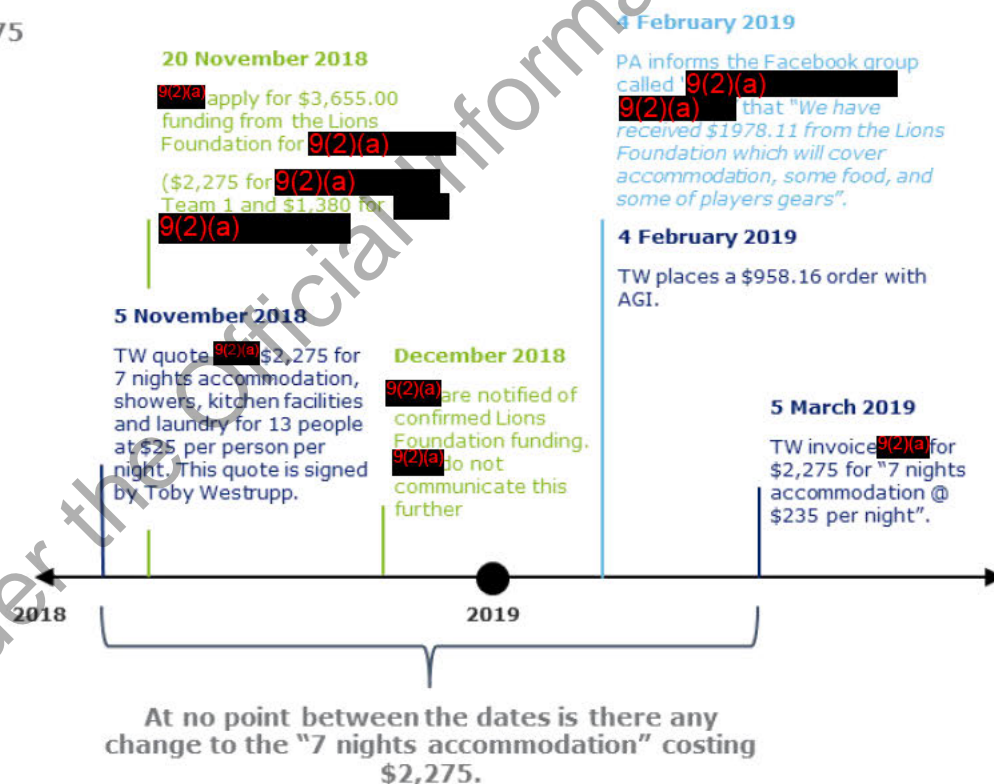
## Timeline

### TW quote and invoice for \$2,275

Key	
Text Colour	Activity
●	Tai Wānanga
●	9(2)(a)
●	Person A

Initials	Full Name
TW	Tai Wānanga
9(2)(a)	9(2)(a)
PA	Person A



## Evolving Narrative

- 3.12 This section captures the Wānanga's initial response to the allegation as well as the explanations provided by different parties at various times throughout the course of our investigation. Refer to **Appendix B** for a high level comparison and identification of discrepancies between explanations (note that the Operations Manager's response has not been included in Table 5 Evolving narratives).

### Explanation to the Ministry

- 3.13 Explanations in response to the protected disclosure began on 16 August 2019, when the Board informed the Ministry of Education that they had completed their investigation. This investigation involved requesting a response from the Tumuaki and verifying his statement with the school's external accountant, Peter Granville of Granville & Associates.

3.14 The Tumuaki's response is summarised as follows:

- a. No Tai Wānanga funds have been misappropriated or used for any external purchases;
- b. AGI is not entering into any new relationships with schools;
- c. The orders and invoices were intentionally marked 9(2)(a) to identify and distinguish those orders made on behalf of 9(2)(a), as Tai Wānanga does not have a 9(2)(a) team;
- d. No Tai Wānanga funds were involved;
- e. Items coded to Tai Honey were an internal administrative error;
- f. 9(2)(a) donated \$2,275 to Tai Wānanga and part of that donation was used to cover the purchase of uniforms;
- g. 9(2)(a) is in the same town as the Tumuaki's home, so for convenience, deliveries were made to his home address;
- h. There was only one occasion where Tai Wānanga uniforms were sent to his home address, when the school touch team was travelling to Queensland, as this was during the school holidays and the Tumuaki was accompanying the team; and
- i. The financial policies are contained in the Finance Manual, a printed copy of which hangs on the wall in reception and is available to all staff.

Explanation to Deloitte #1

- 3.15 Deloitte visited the Wānanga in Hamilton, on 10 September 2019, to conduct interviews and capture the perspectives of the Board 9(2)(a), Laurie Hakiwai and Jim Matheson), the Tumuaki and the Operations Manager in relation to the allegations. We set out their responses as follows

The Board

- 3.16 The Board advised us that the Wānanga receives a 66% discount on Under Armour gear through AGI. The Wānanga receives this discount through its history with Te Wānanga o Aotearoa, who helped establish Tai Wānanga in 2011.

3.17 The Board's response to us is outlined below:

- a. 9(2)(a) paid the 9(2)(a) invoices directly and no Tai Wānanga funds were used;
- b. A 9(2)(a) team stayed at Tu Toa in Palmerston North and made a donation for the costs of their stay. The Leadership team at Tu Toa decided it was more than expected and returned part of the donation as uniforms. This was considered *"murky and not ideal"* but *"the intentions were right and the transparency around spend was fine"*;
- c. The finance administrator made an error in coding the AGI order to Tai Honey. The operations manager identified this error and it was disclosed to the Board and corrected;
- d. The Finance Manual hangs on the wall behind the finance administrator's seat.

The Tumuaki

3.18 The Tumuaki's response is summarised as follows:

- a. 9(2)(a) is the coach of the 9(2)(a) team;
- b. The Tumuaki did not declare 9(2)(a) role as a conflict of interest to the Board;
- c. 9(2)(a) received a \$2,000 grant for accommodation and use of facilities. The cost of what was provided by Tai Wānanga was *"about \$25 a day per person"*, as there were 12 people, this equated to \$2,200. This was paid to the Tai Wānanga account;
- d. \$2,200 was *"considerable"* as 9(2)(a) had stayed the past two years and had only paid a much smaller koha in these previous instances;
- e. 9(2)(a) *"asked"* if some of the \$2,000 could be used to buy *"pants and things"*. The Tumuaki was comfortable with this suggestion as they would *"not be using school money for it"*;



- f. 9(2)(a) are not able to use the same 66% discount themselves as AGI are not looking to add any more schools to their portfolio;
- g. All other AGI orders with the reference 9(2)(a), were paid for by 9(2)(a) management;
- h. 9(2)(a) spoke to the 9(2)(a) Sports Coordinator regarding any 9(2)(a) orders. The Tumuaki gets a quote from AGI and once 9(2)(a) approve the quote, the Tumuaki confirms the order; and
- i. AGI gear is delivered to the Tumuaki's home address as it is closer to 9(2)(a) which enables them to get the items screen-printed quickly.

#### Operations Manager

3.19 The Operations Manager's response is summarised as follows:

- a. The Tumuaki has a relationship with 9(2)(a). In addition to this personal relationship, the Tumuaki also has a professional relationship with 9(2)(a) as he knows teachers and the principal; and
- b. The Tumuaki would always discuss any orders for 9(2)(a) with the Operations Manager.

#### Person A

3.20 Deloitte interviewed Person A 9(2)(a) via telephone on 1 October 2019, to verify the events as described to us by the Wānanga representatives on 10 September 2019.

3.21 Person A is a volunteer coach of the 9(2)(a)

3.22 Person A's response is summarised as follows:

- a. 9(2)(a) is contracted to a particular sports uniform supplier so therefore cannot order sports gear from other suppliers such as AGI;
- b. 9(2)(a) received funding for a 9(2)(a) team to stay at Tu Toa in March 2019;
- c. The \$958.16 AGI invoice was paid for by 9(2)(a) \$2,275 accommodation payment;
- d. As part of this \$958.16 AGI order, Person A received a pair of shoes;
- e. 9(2)(a);
- f. In regard to other AGI orders, Person A places these through the Tumuaki and collects funds from the parents of the students in the 9(2)(a) teams directly. Person A pays using 9(2)(a) debit card. Person A does not use 9(2)(a) funds and does not have access to 9(2)(a) funds; and
- g. Person A discusses orders with the 9(2)(a) Sports Coordinator, such as confirming the correct uniform colour.

3.23 We note that in a document titled 9(2)(a) which was uploaded to the Facebook group called 9(2)(a) on 4 February 2019 stated *"We have received \$1978.11 from the Lion Foundation which will cover accommodation, some food, and some of players gears"*. We note that this leaves \$296.89 unaccounted for.

#### Explanation to Deloitte #2

3.24 Deloitte met with the Tumuaki again on 3 October 2019 to further discuss the allegations, in light of the financial and policy analysis we had completed to date.

3.25 Deloitte also spoke to Board members 9(2)(a) and Ms Hakiwai separately via telephone on 3 October 2019.

3.26 We have included their responses where they add to or differ from their original explanations.



### The Tumuaki

3.27 The Tumuaki's second response is summarised as follows:

- a. The \$25 per player per day figure was based on camping ground fees with \$25 being considerably cheaper than a camping ground;
- b. Under the \$25 figure, the Wānanga could cover the koha for the stay and help reduce the cost for the 9(2)(a) students;
- c. The Tumuaki submitted the quote of \$2,275 under accommodation and use of facilities, but in his mind he knew that the Wānanga could "do it cheaper for them to help them";
- d. After receiving confirmation from Person A that the \$2,275 quote had been approved by the Lion Foundation, the Tumuaki decided that a \$700 koha would be consistent with other schools who have stayed at Tu Toa. The \$700 koha was agreed with Tai Wānanga site leadership<sup>5</sup>; and
- e. \$958.16 was used to buy sports gear from AGI and the remaining \$616.84 paid to Tai Wānanga by 9(2)(a) was used to buy food for the 9(2)(a) students.

9(2)(a)

3.28 9(2)(a) response is summarised as follows:

- a. Despite the invoices recording Tai Wānanga as the creditor on the AGI account, he believed there was no liability for the Wānanga as there was enough documentation that "*made it clear that it wasn't Tai Wānanga's responsibility for those invoices*" and that the liability would sit with 9(2)(a);
- b. When we pointed out that the invoices are made out to Tai Wānanga and asked what further documentation he was referring to, 9(2)(a) agreed with Deloitte that documentation stating that the liability sits with 9(2)(a) does not exist. However, according to 9(2)(a), the Tumuaki could generate this documentation;
- c. 9(2)(a) accepts that this is not best practice;
- d. 9(2)(a) was not aware that Tai Wānanga had raised a quote for \$2,275 to 9(2)(a) for accommodation costs; and
- e. 9(2)(a) found the fact that the quote had not been adjusted to reflect the true cost (\$700) is "*a bit mucky*".

### Laurie Hakiwai

3.29 Ms Hakiwai's response is summarised as follows:

- a. The breakdown of the 9(2)(a) payment was decided in a conversation with 9(2)(a) and Mr Matheson. Ms Hakiwai only became aware of the breakdown when it was raised as part of the discloser's allegations; and
- b. Ms Hakiwai was not aware that Tai Wānanga had raised a quote for \$2,275 to 9(2)(a) for accommodation costs.

9(2)(a) Response

3.30 Refer to Appendix C for signed statements from 9(2)(a), in regard to our initial queries to him during September 2019.

3.31 On 4 October 2019, Deloitte spoke with 9(2)(a) again, this time joined by the 9(2)(a) Sports Coordinator and 9(2)(a) Executive Officer.

3.32 The responses of the 9(2)(a) representatives is summarised as follows:

- a. 9(2)(a) does not have any relationship with Tai Wānanga, other than when the 9(2)(a) went to nationals and stayed at TWTT;

---

<sup>5</sup> We have not verified this point

- b. As coach of the team, Person A **contacted TWTT to get a quote for 9(2)(a)** Lion Foundation funding application;
- c. If 9(2)(a) do not use the money received from the Lion Foundation in the way indicated in their application, 9(2)(a) would have to refund it. There is a clear expectation that 9(2)(a) would notify the Lion Foundation if there were any changes;
- d. 9(2)(a) did not inform Person A or Tai Wānanga of the Lion Foundation funding. In their view, it is irrelevant to the 9(2)(a) teams or their coaches where the money comes from;
- e. There was no correspondence between Tai Wānanga and 9(2)(a) between 2018 and the invoice in March 2019;
- f. 9(2)(a) was not aware that only \$700 was used to pay for accommodation;
- g. 9(2)(a) was not aware that \$616.84 was used for food. 9(2)(a) coaches are given cards to purchase food. 9(2)(a) is unaware of any food being provided by Tai Wānanga;
- h. 9(2)(a) is not aware that Tai Wānanga used \$958.16 of the payment to purchase sports gear for the 9(2)(a);
- i. 9(2)(a) is not aware of any of the 9(2)(a) receiving any sports gear from Tai Wānanga;
- j. 9(2)(a) process for ordering sports gear is to order through the Sports Coordinator;
- k. 9(2)(a) had ordered playing shirts for the 9(2)(a) team this year as part of the budget;
- l. 9(2)(a) can order sports gear from any supplier. There are no contractual requirements preventing 9(2)(a) approaching other providers;
- m. 9(2)(a) is not aware of any previous orders by Person A using the Tai Wānanga AGI account;
- n. 9(2)(a) is not aware of Person A's arrangement for parents to reimburse 9(2)(a) for the AGI orders;
- o. 9(2)(a) has a strict cash handling policy where all funds should go through the school; and
- p. Person A has not sought guidance from the Sport Coordinator regarding the appropriate colours to match 9(2)(a) brand requirements. 9(2)(a) would already know what the requirements would be.

#### Explanation to Deloitte #3

- 3.33 On 7 October 2019, we sent the Tumuaki, Operations Manager, 9(2)(a), Ms Hakiwai and Mr Matheson our draft findings for their review, requesting correction if there were any factual inaccuracies.
- 3.34 On 8 October 2019, we received a response from the Tumuaki on behalf of the Board, summarised as follows:
  - a. The 9(2)(a) coaches – [name withheld] 9(2)(a) teacher and 9(2)(a) and [name withheld] 9(2)(a) teacher and 9(2)(a) coach could verify that the 9(2)(a) received the bags and trackpants as they would have seen the 9(2)(a) wearing these as part of their uniform at the tournaments;
  - b. Parents and players can also verify receipt of the 9(2)(a) gear;
  - c. The \$617 contribution to food was a subsidy of \$8 per day, per student, to the total food budget of \$1,277;
  - d. 9(2)(a) acknowledges it is not best practice but is comfortable with Tai Wānanga not recording the liability – *"Matt actually said that he does not think there is a liability to be recorded as the documentation and explanations provided clearly indicate that the liability sits with 9(2)(a)";* and
  - e. In addition to the order relating to the Queensland trip that was delivered to the Tumuaki's home in 9(2)(a), the Tumuaki also had gear delivered to his home that was *"a combination of well-being and Tai Wānanga branding amongst an international audience at the Salzburg Global Seminar, Salzburg, Austria in December. Note that all travel and accommodation costs were covered by the Salzburg Global group."*

## Financial Analysis

- 3.35 We received the following information from Tai Wānanga to verify the explanations provided above:
- The past 12 months of AGI invoices to Tai Wānanga (August 2018 – August 2019); and
  - The Tai Wānanga General Ledger for the past 12 months (August 2018 – August 2019)
- 3.36 We also requested evidence of payments made to AGI by Person A. These were provided in the form of screen shots of Person A's online bank account.
- 3.37 We reconciled these three sources of data to identify:
- How many orders were to be delivered to the Tumuaki's home address 9(2)(a);
  - Of these orders, how many were paid for by Tai Wānanga; and
  - Of these orders, how many were paid for by Person A.
- 3.38 We were not provided with statements of account from AGI. We identified payments to AGI that were for different amounts for any invoices. As we did not have the AGI statements of account we were unable to conduct a full reconciliation.
- 3.39 Table 1 below shows that there were four orders between August 2018 – August 2019 that were delivered to the Tumuaki's home address, of which:
- Two were paid for by Person A;
  - Two were paid for by Tai Wānanga. This is consistent with the Tumuaki's statements that he received one order for the Queensland trip, and one order that was a combination of wellbeing and gear to wear to the Salzburg Global Seminar, in December 2018;
- 3.40 The invoice for \$958.16 (GST included) was not delivered to the Tumuaki's home address. In addition, there were 22 invoices (totalling \$16,229.17 GST included) from AGI with a Tai Wānanga delivery address. None of these 22 invoices had the reference 9(2)(a) or "Toby" so we have not taken any steps to verify if these were for Tai Wānanga students.

**Table 1 AGI orders delivered to the Tumuaki's home address**

Invoice #	Invoice to	Invoice date	Customer order #	Total - net	Total - gross	Deliver to	Paid by
446553	Tai Wānanga Tu Toa, 75 Staces Rd, Rd 1 Te Aokautere, Palmerston North	25/09/2018	Toby	\$83.12	\$95.59	c/o T. Westrupp, 9(2)(a)	Person A
446545	Tai Wānanga Tu Toa, 75 Staces Rd, Rd 1 Te Aokautere, Palmerston North	25/09/2018	Toby	\$1,005.65	\$1,156.50	T. Westrupp 9(2)(a)	Tai Wānanga
452670	Tai Wānanga Tu Toa, 75 Staces Rd, Rd 1 Te Aokautere, Palmerston North	17/10/2018	Toby - 9(2)(a)	\$1,047.52	\$1,204.65	Toby Westrupp, 9(2)(a)	Person A
1756	Tai Wānanga Tu Toa, 75 Staces Rd, Rd 1 Te Aokautere, Palmerston North	30/11/2018	Toby	\$264.14	\$303.76	Tai Wānanga Tu Toa, 9(2)(a) Att Toby	Tai Wānanga

## Overall Findings

### Misrepresentation

- 3.41 We conclude that the Tumuaki's explanations to the Tai Wānanga Board and the Ministry of Education explaining the 9(2)(a) purchases are not consistent with the evidential documentation made available to us. We base this finding on the following:
- a. The Tumuaki invoiced 9(2)(a) \$2,275 for "accommodation" (Appendix F), then said only \$700 of this was used for accommodation. He did not inform 9(2)(a) of this discrepancy. Either he made a misrepresentation to 9(2)(a) and presented a false invoice to 9(2)(a) or the invoice was correct and he used the Tai Wānanga funds received for purposes which do not benefit Tai Wānanga or Tai Wānanga students;
  - b. 9(2)(a) received a pair of shoes as part of this purchase of gear. This was not disclosed to the Tai Wānanga Board; and
  - c. The lack of transparency around his decision to purchase AGI gear for 9(2)(a). While the Tumuaki allegedly discussed this with leadership at TWTT, this decision was not discussed with the Tai Wānanga Board, nor was it discussed with 9(2)(a).
- 3.42 The 9(2)(a) Principal, Sports Coordinator and Executive Officer had no knowledge of the following:
- a. That Tai Wānanga apparently revised the cost of accommodation to only \$700;
  - b. That Tai Wānanga purchased sports gear for the 9(2)(a) team;
  - c. That Tai Wānanga spent \$616.84 on food for the 9(2)(a) team; and
  - d. That Person A had made any previous purchases through the Tai Wānanga AGI account for the 9(2)(a) team.

### Benefit to those outside of Tai Wānanga

- 3.43 Despite the Tumuaki's assertion that there has been no personal benefit, the Tumuaki has used the Tai Wānanga account to purchase 9(2)(a) gear in order to receive a discount from AGI. That benefit has been passed on to Person A, who has apparently passed it on to 9(2)(a) students<sup>6</sup>. The Tumuaki used Tai Wānanga funds to pay for that gear.
- 3.44 9(2)(a) Person A, received a pair of shoes as part of this purchase paid for by Tai Wānanga. When we spoke with Person A, the receipt of shoes as part of the order was not contested.
- 3.45 The Tumuaki did not seek Board approval to incur expenditure for non-Tai Wānanga students.

### Conflict of Interest

- 3.46 The Tumuaki did not declare a conflict of interest when he used the benefit of the AGI discount to order gear for 9(2)(a).
- 3.47 This contradicts the Tumuaki's interim individual employment agreement dated January 2011, which states that *"the Tumuaki shall disclose to the Establishment Board, in writing, all interests of the Tumuaki and of his or her immediate family, which may conflict with the interests of the Establishment Board."* We noted that the Tumuaki was unable to locate a more recent agreement.

**Recommendation 1** Follow up of prior recommendations<sup>6</sup>. We agree with and support the four recommendations made by the school's chartered accountant to reduce the Wānanga's exposure to risk.

<sup>6</sup> We have not verified who has received that sports gear

<sup>7</sup> Refer to letter from Tai Wānanga to MOE on 16 August 2019

Recommendation 2 Governance refresher training for the Board and Tumuaki. The Board would benefit from refreshing training on transparency and accountability and the need to have transparency around the use of funds, **particularly if not used for Tai Wānanga purposes**. The Board should ensure they have heightened visibility over funds that are spent on non **Tai Wānanga** purposes.

Recommendation 3 Board and Tumuaki to refresh their understanding of conflicts of interests and **Wānanga** to further develop conflict processes. Ensure a conflict of interest management process is in place which reflects the principles of independence, transparency and consultation. The management of conflicts should be documented, signed by appropriate parties and retained in a central repository. We noted that the minutes have no records under the standing agenda item *Conflicts of Interests*.

Released under the Official Information Act 1982



## 4 Issue B - Processes relating to approval of expenditure

4.1 In this section, we set out the allegation in respect of processes relating to approval of expenditure, our key findings, the approach we took and a summary of the evidence gathered to date.

### Allegation

4.2 The initial protected disclosure raised concerns that the Board had not identified the alleged misappropriated funds relating to AGI, nor held the Tumuaki to account.

4.3 **It was also alleged that Tai Wānanga lacked appropriate policies.**

4.4 During our review, an additional concern was raised by the discloser that the **s(2)(a)**, was paid a fee for **consulting services to the Wānanga and conflict of interest processes had not been followed**. We identified this concern related to a \$7,676 (GST included) payment **s(2)(a)** received from **Tai Wānanga**.

### Key Findings

- 4.5 Unmanaged conflict of interest - the Board and the Tumuaki failed to identify and adequately manage perceived and actual conflicts of interest relating to paying a Board member for consulting services;
- 4.6 Erosion of transparency and accountability – the financial arrangements in place, specifically relating the use of prezzy cards, have eroded transparency and accountability of financial transactions;
- 4.7 Inadequate policy oversight - the financial control environment is weakened by the lack of documented, accessible and robust policies;
- 4.8 Lacking financial governance – we have observed areas where the Board has failed in its obligations **to effectively maintain accountability for and control the Wānanga's financial resources.**

### Departure from Tai Wānanga Policy

4.9 The following table summarises the key areas of noncompliance with Wānanga policy and procedures.

Table 2 Compliance with processes and policies

Process / Policy	Requirements	Observations
Finance Policy	The Establishment Board of Trustees <sup>8</sup> will retain primary responsibility for the overall financial management of the school in accordance with governance obligations.	We have been unable to locate evidence of an approved budget for 2019. The draft budget was last discussed in March 2019. It was recommended for approval, although it was not resolved.
	The Board will retain the following financial management responsibilities: <ul style="list-style-type: none"> <li>• approval of the finance policy</li> <li>• approval of all delegations</li> <li>• approval of the annual budget</li> </ul>	We have not found evidence of a mid-year reforecast of the draft budget.
	In addition to this the Board will receive:	<b>The Board's inaction to require an approved budget is a breach of the Finance Policy and broader fiduciary duties as Trustees.</b>

<sup>8</sup> Policies have not been updated to reflect the change from the establishment Board to the current Board in 2015

	<ul style="list-style-type: none"> <li>a mid-year re-forecast of the annual budget outlining the Finance Committee's expectations for the remainder of the year.</li> </ul>	
Conflict Resolution Policy	<p>The board of trustees recognises that from time to time conflict, disputes and/or disagreements are inevitable ... However, what is most important is how the conflict, dispute and/or disagreements are resolved ...</p> <p>We will achieve this through:</p> <ul style="list-style-type: none"> <li>acknowledging the conflict, dispute and/or disagreement</li> <li>giving everyone a chance to present their viewpoints regarding the conflict, dispute and/or disagreement</li> <li>informing all relevant parties of the process and outcome</li> </ul>	<p>We requested the conflict of interest policy. The policy provided to us <b>was the "conflict resolution policy"</b>. It does not reference conflicts of interests. It offers no guidance on what perceived, potential and actual conflict of interest is.</p> <p>We have concluded that Tai Wānanga does not have a conflict of interest policy.</p> <p>We observed on two occasions, instances where conflicts of interest were not managed in line with the principles of good governance.</p>
Delegations – Key principles	<p>No person with delegation authority shall authorise expenditure in respect of himself or herself</p> <p>Payments to the Board of Trustees Chairperson must be authorised by two other members of the Board.</p> <p><b>All expenditure must be relevant to Tai Wānanga</b> business, be necessary for the performance of the delegated functions, and be justifiable and sustainable under public scrutiny.</p>	<p>The Tumuaki did not seek approval in respect of the \$958.16 AGI expenditure, which included a purchase 9(2)(a) [REDACTED]</p> <p>We note that the Tumuaki incurred Board travel expenses on his debit card, which was approved by the Board Finance Committee. Due to the lack of description of who the expenditure related to, the Finance Committee Chair would have approved expenditure relating to herself.</p> <p>The Wānanga has been unable to provide Board minutes to demonstrate appropriate controls were put in place to manage the conflict relating to 9(2)(a) [REDACTED].</p> <p>The \$958.16 AGI expenditure was not relevant to Tai Wānanga business, but rather benefited Person A and the players of a 9(2)(a) [REDACTED] team</p>
Delegations – Bank Authority	<p>The "owners" of Tai Wānanga bank accounts are the Tumuaki, National Director of Operations and Site Leadership Team, two of whom must sign jointly. Account signatories for all accounts <b>operated by Tai Wānanga must be appointed by two of the above owners jointly.</b></p>	<p>The principle of dual signatories does not appear to be in place. We note the Tumuaki <b>routinely 'topped up' his flexi debit card and the Operations Managers, without needing another approver.</b></p>
Delegations – Financial Authority	<p><b>The approved Tai Wānanga site</b> budget, or subsequent approved reforecast for a Tai Wānanga site, <b>is the primary authority over</b> operating and capital expenditure.</p>	<p>As there is no approved 2019 budget or approved reforecast, there is no authority under the delegations for OPEX and CAPEX.</p>
Tai Wānanga Flexi Debit Card Policy	<p><b>Tai Wānanga Flexi Debit Card can only be used for</b> purchases up to the value of \$1000</p>	<p>Over the 12 month review period we observed the Tumuaki made five purchases &gt;\$1000, amounting to \$11,978.53 and the Ops Manager made four purchases &gt;\$1000, amounting to \$7,683.95.</p>
Creditor Policy	<p><b>All invoices are stamped with the 'Creditor Stamp'</b> and completed with the creditor system.</p>	<p>We note that many AGI invoices were not entered into the creditor system as Person A</p>

		paid for these directly. Accordingly, the liability was not recognised by Tai Wānanga.
Travel Policy	All staff and Board members needing to undertake travel to fulfil their roles and responsibilities must obtain prior approval for such travel from the appropriate authority	The Finance Chair <b>approves the Tumuaki's</b> travel retrospectively at month end. In the instances where prior approval is granted before, this is done verbally
(DRAFT) Sensitive Expenditure	As part of its approval the board requires the principal to circulate this policy to all staff, and for a copy to be included in the School Policy Manual, copies of which shall be available to all staff.	Provided the guidelines are consistently taken into account <u>prior</u> to expenditure being incurred, this policy would help manage expectations, especially once it is circulated to all staff and Whanau
Wellbeing	Tai Wānanga will embed Ahurutanga and Mauriora by providing an environment that recognises holistic wellbeing where teaching and learning happens best when the whole person is well and engaged in body, mind and soul.	The \$200 annual wellbeing benefit was apparently communicated to staff at its inception in 2017, however is not documented. We are unable to reliably identify the wellness transactions, quantify how much was spent per staff member, or confirm the expenditure is within the allowed benefit, as expenditure tracking by Tai Wānanga is manual and adhoc.

**Recommendation 4** Enhance monitoring and adherence to policies. There is a gap between **Tai Wānanga's recorded intentions and the behaviour of the leadership. There are multiple** instances where a policy or process is not operating as designed. There are several examples where system controls could be deployed to enhance compliance, such as deploying a dual signatory process to ensure all bank transfers require authorisation from a second staff member.

## Overall Findings

### Unmanaged conflict of interest

- 4.10 **The Board's** investigation and acceptance of the **Tumuaki's** response prima facie, rather than independently inquiring and validating, is a key reason why the Board failed to restore the trust and confidence of the discloser **and Ministry in the governance of the Wānanga. This** was perpetuated when the Board apparently endorsed the Tumuaki to respond on its behalf to our preliminary findings.
- 4.11 This highlights an unmanaged conflict of interest. While the Tumuaki is an ex-officio member of the board and has a right of reply, it is a **conflict of interest for the Tumuaki to lead the "...preliminary response to your draft findings"**<sup>9</sup>, when his actions are the subject of the review.
- 4.12 The Board has also not followed principles of good governance in regard to awarding the **9(2)(a)**, **9(2)(a)** a paid consultancy engagement of \$7,676 (GST included). We have been advised that the Board did discuss and agree to award **9(2)(a)** a contract. We have not been provided minutes to evidence this. The lack of documented management of this conflict also breaches the conflict resolution policy<sup>10</sup>.
- 4.13 **The Tumuaki responded to our draft findings stating that "9(2)(a) did recuse himself, however he acknowledged during the interview without the question being asked, that he recalls not leaving the room at the time". 9(2)(a) also acknowledged during said interview with us that the Wānanga** had previously been unable to locate the specific Board minutes which demonstrated **9(2)(a)** was not party to the decision to engage his services.

### Erosion of transparency and accountability

- 4.14 Our financial analysis identified three instances where prezzy cards were purchased at Chartwell Square by Mr McGarvey, totalling \$3,619. This was approved by the Tumuaki. In another **instance, a 'cash**

<sup>9</sup> Email from the Tumuaki to Deloitte, 8 October 2019

<sup>10</sup> SF4 Conflict Resolution Policy

**passport' was loaded with \$5,010** by the Tumuaki at BNZ and used by him when travelling in Australia on a sports trip. This was approved by the Chair of the Finance Committee. Across all instances, the business rationale was fundamentally the same; to issue a staff member with a pre-loaded card to incur business expenditure when taking students on a trip. We understand this practice is used to avoid cash reimbursements and reduce the number of BNZ flexi debit cards in circulation.

- 4.15 When we spoke with Mr McGarvey, Operations Manager, to better understand the controls in place, he told us that the amount loaded onto the cards is based on a business case. However the business cases are not documented and are typically verbally agreed between himself and the lead teacher. Mr McGarvey indicated that receipts are typically provided to reconcile the amount loaded. When we pushed for more detail, he indicated it **"happens as often as it can"**. **At the time of writing our report, Mr McGarvey** **9(2)(a)** and unable provide evidence where receipts have been reconciled for the four instances we noted.
- 4.16 **The practice of issuing prezy cards to site leaders and key teachers for Wānanga activities** without reconciliation to receipts erodes transparency and accountability and increases the risk of misuse. We recommend that this is urgently addressed.

**Recommendation 5** Cease the practice of issuing temporary loadable debit cards (such as prezy cards). Explore the feasibility of issuing multiple staff with BNZ flexi debit cards and **moving to an outsourced expense management solution, such as BNZ's flexi purchase system.** This will enhance the transparency and accountability of these transactions. If this is cost prohibitive, consider offering only cash reimbursements for trips under a certain value and requiring full reconciliation to receipts prior to reimbursement

Inadequate policy oversight

- 4.17 One of the core allegations raised by the discloser was that Tai **Wānanga financial policies are** not appropriate and/or available. **We noted the Board's initial response was that "the financial policies are contained in the Finance Manual, a printed copy of which hangs on the wall in reception and is available to all staff"**.
- 4.18 When we interviewed the discloser, they were adamant that there was no printed copy hanging on the wall in reception. While onsite, we noted that there are two reception areas. One is a main reception and the second is a reception in the Hub. We located a copy of the Finance Manual on the wall in the Hub.
- 4.19 We were provided with an electronic copy of the Finance Manual and Delegations Framework, both which are saved on Google Docs. Both policies have multiple links to other policies which are also on Google Docs. Anyone can access these policies when they have access to the links. An outstanding question at the time of writing was to confirm how staff and whanau can access these policies if they are not already publically available.

**Recommendation 6** Finalise the draft sensitive expenditure policy as a priority and make it available to all users. A key driver of the core allegations has been the lack of transparency and the perceived personal benefit. Other effective sensitive expenditure policies we have observed provide clearer direction on how to achieve the draft guidelines included in the policy, such as imposing limits on food and accommodation costs for different situations.

**Recommendation 7** Review the observations in Table 2 and update policies. The financial control environment is weakened where there is a lack of documented, accessible and robust policies and procedures.

#### Lacking financial governance

- 4.20 The Board has failed in its obligation<sup>11</sup> **to effectively maintain accountability for and control the Wānanga's financial resources by permitting the Wānanga to operate without an approved budget throughout 2019.** The annual budget is the foundation of strong financial management processes to track actual expenditure.
- 4.21 **The lack of financial controls around bank account transactions exposes the Wānanga to unnecessary risk and is out of step with good governance.**
- 4.22 **The Tumuaki has full access to the Wānanga bank accounts to make transactions without a second approver. This exposes the Wānanga to unnecessary risk and is out of step with good governance of other Board of Trustees.**

**Recommendation 8 Review Bank Account Authorities.** Ensure that the principle of dual signatories is applied to all banking transactions, including making fund transfers between accounts.

**Recommendation 9 Enhance financial governance.** Under the provisions of the Education Act 1989, the Ministry should consider options to provide additional guidance and support or intervention to the Board in undertaking its fiduciary roles and responsibilities.

---

<sup>11</sup> SF6 Finance Policy



## 5 Issue C - Flexi Debit card transactions

- 5.1 In this section, we set out the allegation in respect of personal expenditure on the Tumuaki and **Operations Manager's Flexi Debit Cards**, our key findings, the background, a summary of the evidence gathered to date, steps we took to validate this information and our recommendations.

### Allegation

- 5.2 The discloser alleged that there has been personal expenditure on the Tumuaki and Operations Manager's Flexi Debit Cards, including weekend expenditure.

### Key Findings

#### Fringe benefits

- 5.3 Tai Wānanga provides the Tumuaki with a vehicle for his personal use, which he understands can be used during non-school time, such as travelling home to 9(2)(a) or on family trips to Auckland. Payments on the Flexi Debit card include Road User Charges and fuel expenses. We note that the Tumuaki's interim individual employment agreement is silent on this entitlement. We did not determine whether Fringe Benefit Tax is paid for the personal use of the Tai Wānanga vehicle.

#### Lack of documented employee benefits

- 5.4 We were provided with an interim unsigned employment agreement for the Tumuaki, dated January 2011<sup>12</sup>. There is no reference in the Tumuaki's employment agreement to the use of a Tai Wānanga vehicle, compensation for cost of travel between his home and workplace, or any other commuting arrangements.
- 5.5 The only reference to the Tumuaki's reimbursement or remuneration entitlements in his employment agreement is:
- "The Tumuaki shall be entitled to reimbursement of the actual and reasonable expenses incurred by the Tumuaki in the proper performance of the Tumuaki's responsibilities and duties under this Agreement.*
- The remuneration received by the Tumuaki pursuant to this Agreement shall be deemed to fully compensate the Tumuaki for all time worked and duties and responsibilities performed under this Agreement".*
- 5.6 We were not provided with any other documentation setting out commuting or other benefits provided to the Tumuaki.
- 5.7 The Tumuaki stated that the use of his debit card is in part for the cost of commuting between his home in 9(2)(a) and the campuses in Hamilton and Palmerston North. The Tumuaki's employment contract does not provide for year round commuting between 9(2)(a) and the two campuses.
- 5.8 From our review of flexi debit card expenditure, we have concluded that the Tumuaki receives benefit in excess of the remuneration he receives under contract, in conflict with the wording of his employment agreement.

#### Personal benefit arising from sensitive expenditure

- 5.9 The Wānanga has a draft sensitive expenditure policy. However, as it is draft, it appears to not be in place and has not been widely communicated. There is therefore no definition of what is personal

<sup>12</sup> The Tumuaki could not locate a more current agreement

expenditure and sensitive expenditure. This has led to a loose interpretation of what is and is not Tai Wānanga related expenditure.

- 5.10 The narration on the monthly "Account Transaction Details" document<sup>13</sup> lacks a detailed explanation for the purpose of the expenditure. The description that is provided is usually the name of the vendor only, as depicted in Figure 1.

Figure 1

ACCOUNT TRANSACTION DETAILS					
PAYMENTS					
ENT: 761		Peter Granville & Associates Ltd <small>Chartered Accountants &amp; Tax Consultants</small>			
Tai Wananga - National Director - 21 June 2019					
TOTAL PAYMENTS MADE (as per invoices, etc)				SUM \$	\$ 111.28
Signed: 		E-mailed: 9(2)(a)			
Date: 25/6/19					
DATE	ACCNT CODE	DESCRIPTION	CHARGE BREAKDOWN	GST = E	AMOUNT OF CHEQUE
13/06/19	1524	Lucky Takeaways		\$3.91	\$ 39.00
13/06/19	1524	KFC		\$6.07	\$ 46.50
17/06/19	2420	Mitre 10		\$2.83	\$ 21.70
18/06/19	1524	Countdown		\$1.71	\$ 13.08
				\$0.00	

- 5.11 As the description lacks detail of business purpose, the Finance Chair requires a verbal explanation at the time of approval. The absence of a documented description and lack of policy guidance on personal and business expenditure increases the risk of personal expenditure being inadvertently approved. With the level of detail provided, it is not clear what expenditure is benefitting Tai Wānanga and its students and what is a personal benefit.
- 5.12 Due to the poor practices and non-adherence to policy it is not possible to distinguish expenditure between personal and business related.

## Interview Insights

### Background

- 5.13 On 10 September 2019, we met with the Tumuaki and the Operations Manager separately, to understand the type of expenditure that their Flexi Debit Cards are used for and to understand the process for approval of this expenditure.
- 5.14 The Tumuaki began his role as interim principal for Tai Wānanga in 2011. The Tumuaki lives in 9(2)(a) so has to commute to Hamilton where the Tai Wānanga ki Ruakura campus is located. He is also expected to travel frequently to the Palmerston North Campus, Tai Wānanga Tu Toa. Other common travel requirements include Board meetings and Professional Development meetings.
- 5.15 The Operations Manager commenced his role in December 2013.

### Fringe benefits

- 5.16 The Tumuaki stated that as he has to travel so much, it is understood by the Tai Wānanga Board that he uses his Flexi Debit Card primarily for food, accommodation, board travel (such as flights) and diesel for the Tai Wānanga vehicle which the Tumuaki was provided with.
- 5.17 The Tumuaki stated that 80% of his weekly expenditure is related to dinners, and he spends on average \$20 for each dinner. The Tumuaki said that his average spend on diesel for a week is about \$60 - \$70. He stated that he only sometimes pays for accommodation, as he often stays on a mattress at the Tu Toa campus to save costs. He estimated that his total expenditure would be \$200 per week maximum.
- 5.18 The Operations Manager uses his card to purchase items for the two sites (Ruakura and Tu Toa). As he travels to the Palmerston North campus, he also uses his card for meal stops, fuel and accommodation.
- 5.19 The Operations Manager stated that this is not an entitlement, it is an operational need. Without it, he could not maintain two sites.

<sup>13</sup>Created by the Tumuaki and Operations Manager each month to reconcile their expenditure and seek approval

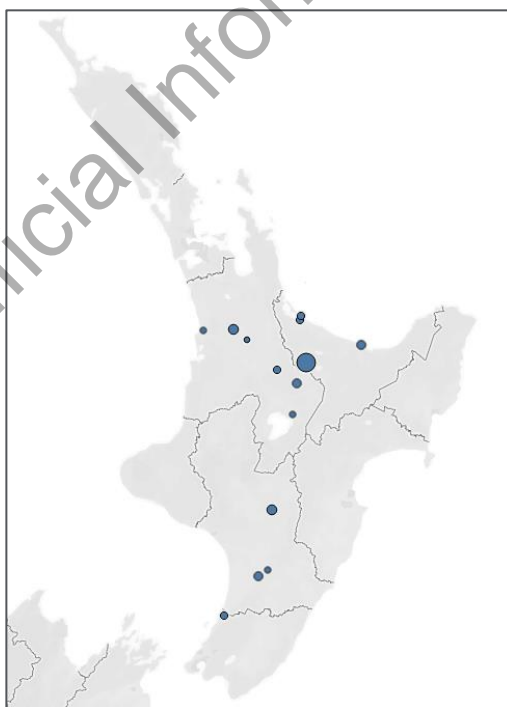
5.20 **Tai Wānanga provides the Tumuaki with a vehicle for his personal use, which he understands can be used during non-school time. Payments on the Flexi Debit card include Road User Charges and fuel expenses. We note that the Tumuaki's interim individual employment agreement is silent on this entitlement.** We have not explored the taxation implications of this benefit.

5.21 We note that our analysis of the transaction data did not identify any weekend expenditure. Although the handwritten and typed schedules of transactions, generated by the Tumuaki and Operations Manager, include weekend dates. These weekend dates are not reflected in the transaction data provided to us from Granville & Associates, which is based on 'bank-feed' data. We have identified two examples of possible weekend expenditure relating to fuel purchases. However, the vendor cleared the electronic transactions on the Monday and the date of payment is recorded as a working day. Due to the discrepancies in the data relating to transaction dates, we are unable to conclude on whether or not there was weekend use of the debit cards, as alleged.

5.22 The value of the Tumuaki's expenditure on his Flexi Debit Card for the twelve month period was \$51,145.61, which is significantly higher than the Tumuaki's estimated spend of \$200 per week for his work related travel.

5.23 We identified that the Tumuaki made transactions at fourteen fuel service stations in the North Island, including his home town of 9(2)(a). The below list represents the locations of service station transactions and includes multiple transactions at some sites:

- Ashhurst - \$36.28
- Atiamuri - \$183.75
- Cambridge - \$12
- Hamilton - \$262
- Mt Maunganui - \$70.64
- Otaki - \$90
- Palmerston North - \$191.21
- Raglan - \$17.90
- Rotorua \$2,594.41
- Taihape - \$265.32
- Taupo \$14.44
- Tauranga - \$98.19
- Tokoroa - \$52.46
- Whakatane - \$135.85



5.24 While it is reasonable for travel related costs between the two Tai Wānanga campuses in to be met by the Wānanga, it appears travel related costs are also incurred between the Tumuaki's place of residence 9(2)(a) and Hamilton. We draw this conclusion from the 9(2)(a) of transactions at fuel station in 9(2)(a) and the \$2,594 of transactions at a fuel station in Rotorua (on the route between 9(2)(a) and Hamilton). It would otherwise be a detour to purchase fuel at Rotorua when travelling between the two Tai Wānanga sites.

Lack of documented employee benefits

5.25 The Wānanga does not have a policy detailing travel entitlements. The Tumuaki's use of the Tai Wānanga vehicle and entitlement to commute regularly from home at the Wānanga's cost are matters that should be specified in his employment agreement, but are not. It appears that the Tumuaki receives benefits in excess of his employment agreement.

- 5.26 **Tai Wānanga** does not have a definition or policy of what is personal expenditure and sensitive expenditure. **This has led to a loose interpretation of what is and is not Tai Wānanga related expenditure.**
- 5.27 The Tumuaki stated in an email, on 8 October 2019, that there is a draft sensitive expenditure policy that is yet to be finalised. This was not mentioned during our interviews with the Tumuaki, the Operations Manager, **9(2)(a)** Mr Matheson or Ms Hakiwai on 10 September 2019, nor in the follow up interviews that took place on 2 and 3 October 2019.
- 5.28 In our view, some of the expenditure could be perceived as providing a personal benefit.

#### Lack of good governance

- 5.29 The Tumuaki is in charge of topping up his own debit card with Tai **Wānanga** funds. There is no dual sign off on these funds transfers. The amount available on the card usually sits between \$1,000 - \$2,000.
- 5.30 When making large purchases, the Tumuaki will email or call the Finance Committee Chair, Ms Hakiwai, to seek approval. These phone calls are not documented.
- 5.31 The process for **approving the Tumuaki's expenditure involves the Tumuaki** providing all receipts to the finance administrator who codes them and creates a schedule. This is then given to the Board Finance Committee and the Finance Committee Chair, Ms Hakiwai, goes through the transactions listed on the schedule and signs off on them.
- 5.32 The Tumuaki signs **off on all the Operations Manager's expenditure schedules.**
- 5.33 While a delegation framework is in place, expenditure is coded against a (draft) budget and signed-off by the Board Co-Chair. **The 'description' of the expenditure typically states the name of the vendor and does not specify the business rationale for the expenses.** We understand these are clarified when the Board Co-Chair approves the expenditure each month. This process lacks transparency, accountability and does not create a paper trail to enable independent review

**Recommendation 10** Review benefits of Tumuaki and Operations Manager. Review existing remuneration packages of the Tumuaki and Operations Manager and consider treatment of vehicle use as part of a benefit package (taking care to consider tax implications where appropriate).

#### Transaction Sample Testing

- 5.34 The debit card approval schedules lack a description of the purpose for the business expense. From the explanations that were provided to us verbally, our conclusions are consistent with our overall findings around a failure to document purpose of expenditure, a lack of clarity around what comprises business expenditure and the potential for personal benefit arising from sensitive expenditure.
- 5.35 The results of our sample testing are outlined in Appendix D. We sighted the supporting invoices when we visited Ruakura on 2 October 2019. We then requested explanations for the expenditure when we met with the Tumuaki and the Operations Manager on 3 October 2019 and 2 October 2019 respectively. We have obtained and reviewed the full listing of expenditure incurred by the Tumuaki and Ops Manager. However due to the lack of documentation on business purpose we cannot determine if the expenditure is valid or not.



# Appendix A – Investigation Approach

Information source one: Interviews

Table 3 Interviewees

Board of Trustees	Working group Board representatives: 9(2)(a), Laurie Hakiwai and Jim Matheson
Tumuaki and Operations Manager	Toby Westrupp, Tumuaki, George McGarvey, Operations Manager
9(2)(a)	Person A - received AGI sports gear ordered on <b>Tai Wānanga account and made payments direct</b> to AGI
9(2)(a)	The Principal, Executive Officer, and Sports Coordinator

\*To protect the anonymity of the views expressed, we have only named those who are members of the Board of Trustees and the roles which allegations have been made against.

Information source two: Documentation

We reviewed documentation from the following sources:

- i. Ministry of Education – documents provided to the Ministry from the discloser;
- ii. **Tai Wānanga** – Policies and Procedures; Board of Trustees Minutes; Finance Committee Minutes; Employment Agreements; draft 2019 budget and financial information relating to the Tumuaki and Operations Manager;
- iii. Peter Granville & Associates – Debit card transactions relating to the Tumuaki and Operations Manager, an extract of general ledger account transactions and a sample of the Working Account bank statements;
- iv. 9(2)(a) – information relating to Lion Foundation funding and written statements from the Principal; and
- v. 9(2)(a) – content from a closed Facebook group titled 9(2)(a).

*Information source three: Financial information*

The core allegations and areas of review led us to focus on the following transactions:

- a. All AGI transactions between 21 August 2018 and 31 July 2019;
- b. Flexi debit card transactions between 3 September 2018 and 13 September 2019; and
- c. General ledger accounts between 1 August 2018 and 1 August 2019:

## 2.2 Table 4 GL codes which featured in our analysis

Account description	Code
MOE Gov Grants - Transport Operations	0122
Ruakura Activites – Overseas Trip	0322
Ruakura Activites – Waka Ama	0332
Ruakura Activites – Basketball	0327
Ruakura Activities – Kapa Haka	0321
Tu Toa Activities – School Events	0405
Tu Toa Activities – Learning Resources	0406
Board of Trustee Expenses - Hospitality	1130
Board of Trustee Expenses – Travel	1135
General – Hub-Gifts/koha	1522
Learning Resources/Staff Development – Hub-staff Training & Dev	3011
Learning Resources/Staff Development – Ruakura-staff Training & Dev	3020
Learning Resources/Staff Development – Tu Toa-staff Training & Dev	3030
Tu Toa Teaching Resources – Sporting Equipment/Resources	4358
Tu Toa Travel	5423



# Appendix B - Evolving Narrative Comparison Table

Table 5 Evolving narratives

Initial response Board to MOE 16/08/19	Board to Deloitte #1 10/09/19	Tumuaki to Deloitte #1 10/09/19	Person A to Deloitte 01/10/19	Tumuaki to Deloitte #2 03/10/19	Board to Deloitte #2 03/10/19	s(2)(a) to Deloitte 04/10/19	Tumuaki to Deloitte #3 08/10/19
AGI is not entering into any new relationships with schools.	-	s(2)(a) are not able to use the same 66% discount as themselves, as AGI are not looking to add any more schools to their portfolio.	s(2)(a) is contracted to a particular sports uniform supplier so therefore cannot order sports gear from other suppliers such as AGI.	-	-	s(2)(a) can order sports gear from any supplier. There are no contractual requirements preventing s(2)(a) approaching other providers.	
The orders and invoices were intentionally marked s(2)(a)' to identify and distinguish those orders made on behalf of s(2)(a) as Tai Wānanga does not have a s(2)(a) team	s(2)(a) and Ms Hakiwai were unaware of purchases made on behalf of s(2)(a). They learned of these upon receiving the discloser complaint.	All other s(2)(a) orders were paid for by s(2)(a) management.	In regard to other AGI orders – Person A places these through the Tumuaki and collects funds from the parents of the students in the s(2)(a) teams directly. Person A pays using s(2)(a) debit card. Person A does not use s(2)(a) funds and does not have access to s(2)(a) funds; and  Person A discusses orders with the s(2)(a) Sports Coordinator, such as confirming the correct uniform colour.	-	-	s(2)(a) is not aware of any previous orders by Person A using the Tai Wānanga AGI account.  s(2)(a) is not aware of Person A's arrangement for parents to reimburse s(2)(a) for the AGI orders.  s(2)(a) has a strict policy where all funds should go through the school.  Person A has not sought guidance from the Sports Coordinator regarding the appropriate colours to match s(2)(a) brand requirements. s(2)(a) would already know what the requirements would be.	The s(2)(a) coaches –[name withheld], s(2)(a) teacher and s(2)(a) and [name withheld], s(2)(a) teacher and s(2)(a) could verify that the s(2)(a) received the bags and trackpants as they would have seen the s(2)(a) wearing these as part of their uniform at the tournaments.  Parents and players can also verify receipt of the s(2)(a) gear.
No Tai Wānanga funds have been misappropriated or used for any external purchases.  No Tai Wānanga funds were involved	s(2)(a) paid the s(2)(a) invoices directly and no Tai Wānanga funds were used	s(2)(a) asked if some of the \$2,000 could be used to buy "pants and things". The Tumuaki was comfortable with this suggestion as they would "not be using school money for it".  All other s(2)(a) orders were paid for by s(2)(a) management.	Person A places these orders through the Tumuaki and collects funds from the parents of the students in the s(2)(a) teams directly. Person A pays using s(2)(a) debit card. Person A does not use s(2)(a) funds and does not have access to s(2)(a) funds.	Of the \$2,275 payment from s(2)(a) \$700 was used as koha for accommodation and \$958.16 was used to buy sports gear from AGI. The remaining \$616.84 was used to buy food	-	s(2)(a) are not aware that Tai Wānanga used \$958.16 of the payment to purchase sports gear for the s(2)(a) team.  s(2)(a) are not aware of any of the s(2)(a) receiving any sports gear or food.	The \$617 contribution to food was a subsidy of \$8 per day, per student, to the total food budget of \$1,277.  s(2)(a) acknowledges it is not best practice but is comfortable with Tai Wānanga not recording the liability – "... he does not think there is a liability to be recorded as the documentation and explanations provided clearly indicate that the liability sits with s(2)(a)

Initial response Board to MOE16/08/19	Board to Deloitte #110/09/19	Tumuaki to Deloitte #110/09/19	Person A to Deloitte 01/10/19	Tumuaki to Deloitte #2 03/10/19	Board to Deloitte #2 03/10/19	s(2)(a) to Deloitte 04/10/19	Tumuaki to Deloitte #3 08/10/19
<p>s(2)(a) donated \$2,275 to Tai Wānanga and part of that donation was used to cover; the purchase of uniforms</p>	<p>A s(2)(a) team stayed at Tu Toa in Palmerston North and made a donation for the costs of their stay. The Leadership team at Tu Toa decided it was more than expected and returned part of the donation as uniforms.</p>	<p>s(2)(a) asked if some of the \$2,000 could be used to buy "pants and things". The Tumuaki was comfortable with this suggestion as they would "not be using school money for it".</p>	<p>s(2)(a) received funding for a s(2)(a) team to stay at Tu Toa in March 2019.</p> <p>The \$958.16 AGI invoice was paid for by s(2)(a) \$2,275 accommodation payment;</p> <p>As part of this \$958.16 AGI order, Person A received a pair of shoes.</p>	<p>The \$25 per player per day figure was based on camping ground fees with \$25 being considerably cheaper than a camping ground.</p> <p>Under the \$25 figure, the Wānanga could cover the koha for the stay and help reduce the cost for the s(2)(a) students.</p> <p>The Tumuaki submitted a quote of \$2,275 for accommodation and use of facilities, but in his mind he knew that the Wānanga could "do it cheaper for them to help them".</p> <p>After receiving confirmation from Person A that the \$2,275 quote had been approved by the Lion Foundation, the Tumuaki decided that a \$700 koha would be consistent with other schools who have stayed at Tu Toa. The \$700 koha was agreed with Tai Wānanga site leadership.</p>	<p>The breakdown of the s(2)(a) payment was decided in a conversation with s(2)(a) and Mr Matheson. Ms Hakiwai only became aware of the breakdown when it was raised as part of the discloser's allegations.</p> <p>Ms Hakiwai was not aware that Tai Wānanga had raised a quote for \$2,275 to s(2)(a) for accommodation costs</p>	<p>s(2)(a) did not inform Person A that it had received funding. s(2)(a) did not notify Tai Wānanga of this either as the invoice is paid by s(2)(a) it is irrelevant where the money comes from. s(2)(a) would also have stayed at TWTT regardless of funding.</p> <p>There was no correspondence between Tai Wānanga and s(2)(a) between 2018 and the invoice in March 2019.</p> <p>s(2)(a) was not aware that only \$700 was used to pay for accommodation.</p> <p>s(2)(a) was not aware that \$616.84 was used for food. s(2)(a) coaches are given cards to purchase food. s(2)(a) is unaware of any food being provided by Tai Wānanga.</p> <p>s(2)(a) is not aware that Tai Wānanga used \$958.16 of the payment to purchase sports gear for the s(2)(a) team.</p> <p>s(2)(a) is not aware of any of the s(2)(a) receiving any sports gear.</p>	<p>In consultation with TWTT leadership a kōhā amount was set that was comparable with other school stays. The remainder was used to alleviate individual s(2)(a) player costs.</p> <p>-</p>

# Appendix C – 9(2)(a) Statements

9(2)(a)

24 September 2019

Response to Email regarding 9(2)(a) Equipment Purchases  
via Tai Wananga

To the best of my knowledge I can confirm that:

- 9(2)(a) has *not* made any payments to AGI Australasian Ltd via our finance system.
- 9(2)(a) has *not* received any sports equipment from Tai Wananga.

9(2)(a)

9(2)(a)

9(2)(a)

9(2)(a)

23/9/2019

Response to question raised in Email regarding 9(2)(a) Equipment Purchases via Tai Wananga

In late 2018 9(2)(a) came to see me stating that 9(2)(a) could get 9(2)(a) through 9(2)(a) organisation cheaper than we could. I stated that if 9(2)(a) did this we would require an invoice 9(2)(a) organisation for the 9(2)(a) as we would not be able to pay the supplier directly as the invoice would not be addressed to 9(2)(a)

I am not sure if 9(2)(a) went ahead and did this as we have received no invoices from Tai Wananga for 9(2)(a) nor have we paid a supplier for equipment we had not ordered using a school purchase order.

9(2)(a)

9(2)(a)

9(2)(a)

# Appendix D – Transaction Sample Testing

## The Tumuaki

Exhibit <sup>14</sup>	Transaction date	Vendor	Location	Amount	Receipt Sighted	Tumuaki Commentary
L	03/10/2018	Cash Pass	Unknown	\$5,010.00	No	<ul style="list-style-type: none"> <li>• This was a cash passport bought from the bank. It was used for a trip to Queensland to spend on vans, food, Universal World, etc. The budget was \$5,000.</li> <li>• All receipts of card expenditure were allegedly returned to the Operations Manager<sup>15</sup>.</li> <li>• There may be a balance of \$5 or \$10 on the card.</li> <li>• Cannot recall why there is no receipt.</li> <li>•</li> </ul>
M	06/12/2018	NZ Transport Agency	Palmerston North	\$2,384.80	No	<ul style="list-style-type: none"> <li>• <b>Probably km's for the Palmerston North van. Probably equates to 5,000 km's of road user charges.</b></li> <li>• There may be no receipt as it may have been done online.</li> </ul>
O	28/11/2018	NZ Transport Agency	Palmerston North	\$2,384.80	Yes	<ul style="list-style-type: none"> <li>• Road user charges for my truck, the school car.</li> </ul>
P	25/03/2019	Tu Toa Working Acc Repayment	Unknown	-\$900.00	Yes	<ul style="list-style-type: none"> <li>• Probably transferring money for something, would normally round <b>up to make sure there's more</b> than enough in there.</li> </ul>
Q	04/12/2018	Speights Ale House	Hamilton	\$439.50	Yes	
Q	04/12/2018	Speights Ale House	Hamilton	\$23.50	Yes	<ul style="list-style-type: none"> <li>• Board meetings.</li> </ul>
Q	18/06/2019	Speights Ale House	Hamilton	\$230.50	Yes	
Q	10/09/2019	Speights Ale House	Hamilton	\$175.50	Yes	<ul style="list-style-type: none"> <li>• Could be a subcommittee meeting for the constitution, there were consultations at that time with</li> </ul>

<sup>14</sup> Deloitte reference for exhibits presented. Copies are available upon request from Deloitte

<sup>15</sup> Unable to validate at time of writing due to the Operation Manager's current incapacity

						Jim, 9(2)(a) and Laurie. Without seeing them, would say they are all board related.
R	03/04/2019	M K McDonald	Unknown	\$680.60	Yes	• Returning Officer for board elections (check nominees and do the accounts / administration payment for handling the re-election process).
S	10/09/2018	Coffee Culture	Christchurch	\$18.70	Yes	• Board members. They fly in and we have breakfast.
	10/09/2018	Coffee Culture	Christchurch	\$150.80	Yes	
T	11/09/2018	Lyttelton Coffee Co	Lyttelton	\$254.50	Yes	• Another breakfast with board members.
U	11/03/2019	Trentham Gardens	Wellington	\$40.00	Yes	• Edmund Hillary Fellowship, Frontiers Summit. Stayed at one of these places and ate next door (3 of us).
U	11/03/2019	Tote & Furnace	Wellington	\$29.50	Yes	
U	11/03/2019	Wishbone	Wellington	\$9.50	Yes	
U	11/03/2019	Spruce Goose	Wellington	\$114.50	Yes	
U	12/03/2019	Tote & Furnace	Wellington	\$90.00	Yes	
U	13/03/2019	Tote & Furnace	Wellington	\$72.70	Yes	
U	13/03/2019	McDonalds Silverstream	Wellington	\$33.30	Yes	

## Operations Manager

Exhibit	Transaction date	Vendor	Location	Amount	Receipt Sighted Y/N	Operations Manager Commentary
A	26/3/2019	Lonestar	Palmerston North	\$442.20	Yes	• Dinner with 80% of the Board.
B	28/09/2018	Chartwell Square Post	Hamilton	\$999.90	Yes	• Prezy Cards. That time of year it could have coincided with basketball nationals. Prezy card is assigned to the lead teacher.
C	29/11/2018	Chartwell Square Post	Hamilton	\$2,139.25	Yes	• The Site Leader wanted these purchased for prizegiving and staff wellbeing cards.



D	30/11/2019	Chartwell Square Post	Hamilton	\$479.75	Yes	• Junior camp went to Whangarei, prezzy card assigned to lead teacher.
E	03/09/2019	Five Cross Rd P&P	Hamilton	\$3,539.70	Yes	• Boys and girls basketball competition in Palmerston North, prezzy cards to be used for expenses.
F	01/05/2019	Waikato Hunting	Hamilton	\$1,000.00	Yes	• Purchase of backpacks for a small group of kids going on a three or four day expedition.
G	05/11/2018	Trentham Mess Hall	Wellington	\$28.00	Yes	
G	05/11/2018	Trentham Mess Hall	Wellington	\$40.00	Yes	
G	05/11/2018	Trentham Mess Hall	Wellington	\$90.70	Yes	
G	05/11/2018	Trentham Mess Hall	Wellington	\$79.70	Yes	• Training in Palmerston North, would have taken van to Wellington for dinner.
G	06/11/2018	Trentham Mess Hall	Wellington	\$74.00	Yes	
G	06/11/2018	Trentham Mess Hall	Wellington	\$85.00	Yes	
H	14/09/2019	Goldstar Bakery	Unknown	\$21.00	Yes	
H	18/09/2018	Goldstar Bakery	Hamilton	\$42.00	Yes	
H	27/09/2018	Goldstar Bakery	Unknown	\$19.50	Yes	
H	28/09/2018	Goldstar Bakery	Hamilton	\$32.30	Yes	
H	18/10/2018	Goldstar Bakery	Unknown	\$35.00	Yes	• Working lunches – all part of daily food. Goldstar is common place for catering for working meals.
H	12/11/2018	Goldstar Bakery	Hamilton	\$40.00	Yes	
H	19/11/2018	Goldstar Bakery	Unknown	\$29.00	Yes	
H	06/12/2018	Goldstar Bakery	Unknown	\$34.50	Yes	

H	15/02/2019	Goldstar Bakery	Unknown	\$41.00	Yes	
H	21/06/2019	Goldstar Bakery	Unknown	\$58.10	Yes	
I	05/12/2018	Roaming Giant	Hamilton	\$317.50	Yes	• Staff lunch.
J	26/02/2019	Haru Japanese Restaurant	Palmerston North	\$61.00	Yes	
J	10/09/2019	Haru Japanese Restaurant	Palmerston North	\$147.00	Yes	• Evening meals, could be Toby and I and Pakiwa.
K	04/09/2018	Farmer Jones	Tauranga	\$20.00	Yes	
K	04/09/2018	New World Mt Maunganui	Mt Maunganui	\$82.25	Yes	
K	05/09/2018	Bach	Mt Maunganui	\$51.00	Yes	
K	06/09/2018	Bake Shack	Mt Maunganui	\$14.00	Yes	
K	06/09/2018	Gusto Cafe	Mt Maunganui	\$48.50	Yes	

- Every now and then we go on planning sessions, if it happens here (Ruakura) it doesn't happen. We don't take food or cooking as it's easier to buy. We normally stay at the Mount.

## Appendix E - Tai Wānanga quote for accommodation



November 5, 2018

To Whom it may Concern,

QUOTE 9(2)(a)

Find listed below our accommodation quote information.

Requesting Organisation: 9(2)(a) WHAKATANE  
Event: 9(2)(a)  
Dates: Arrive 23/3/19 Depart 30/3/19 (7 nights)  
No. of people: 13 (11 players + coach/manager)  
Requirements: Sleeping accommodation, showers, kitchen facilities and laundry  
Costs: \$25.00 p/p per night  
Total: \$2 275 incl GST

If you have any other queries please contact 9(2)(a)

Yours sincerely

Toby Westrupp (Principal)

Tai Wānanga Tū Toa  
75 Staces Road, RD1, Palmerston North 4471  
Phone: 06 3565898 9(2)(a)

# Appendix F - Tai Wānanga invoice for accommodation



Invoice Date  
March 5 2019

Invoice Number  
INV-020191

Reference

9(2)(a)

GST Number  
105655456

## TAX INVOICE

Attn: 9(2)(a)

9(2)(a)

Description: NZSS 9(2)(a)

Unit Price

Amount NZD

7 nights accommodation @ \$325.00 per night

1

\$2 275.00

Subtotal  
(GST included)

\$2 275.00

TOTAL NZD

\$2 275.00

Due Date: 20 March 2019

Please make all cheques payable to Tu Toa Working Account or pay by electronic banking to 02-0316-0421557-002 Please ensure Company name is entered as Reference. Thank you.

--->

## PAYMENT ADVICE

To: Tai Wānanga  
PO Box 14024 Five Cross Roads Mail Centre Hamilton 3214  
07 853 0035 - info@taiwananga.co.nz

Customer  
invoice Number  
Reference

9(2)(a)

INV-020191

9(2)(a)

Date of Invoice

5th March 2019

Amount Due

\$2 275.00

Due Date

20 March 2019

Amount Enclosed

Enter the amount you are paying above

# Appendix G - Limitations

This report is subject to the following limitations:

1. We are not qualified to provide legal advice and are not responsible for any legal issues associated with or arising during this engagement;
2. The terms of this engagement and the scope of the work you have asked us to undertake do not comprise an audit or a review engagement, and the assurances associated with those reviews are not given. Our work did not constitute an assurance engagement in accordance with the requirements of the Chartered Accountants Australia and New Zealand, and was not designed to provide assurance accordingly under International or New Zealand Standards on Auditing or Assurance such as ISAE 3000. Accordingly, no assurance opinion or conclusion has been provided;
3. Our assessment and analysis is based on observations from our investigation team from 10 September 2019. We have relied on information which has been provided to us and have not independently verified the information assembled. This includes data from publically available sources;
4. Given the volume of information we have relied on some or all of experience, judgement, analytical review and document filtering techniques to determine which areas to focus on. Accordingly, there is therefore, an unavoidable risk that some issues may remain undiscovered;
5. The matters raised in this report are only those which came to our attention during the course of performing our procedures and are not necessarily a comprehensive statement of all the weaknesses that exist or improvements that might be made at the Ministry;
6. **We cannot, in practice, examine every activity and procedure, nor can we be a substitute for management's** responsibility to maintain adequate controls over all levels of operations and their responsibility to prevent and detect irregularities. Accordingly, our report should not be relied on to identify all weaknesses that may exist in the systems and procedures under examination, or potential instances of non-compliance that may exist; and
7. This report has been prepared for distribution to the Ministry of Education. We disclaim any assumption of responsibility for any reliance on this report to any other persons or users, or for any purpose other than that for which it was prepared. We note that we are not qualified to provide legal advice and nothing in this report should be considered to be legal advice.



Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms, and their related entities. DTTL (also referred to as "Deloitte Global") and each of its member firms are legally separate and independent entities. DTTL does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) to learn more.

Deloitte Asia Pacific Limited is a company limited by guarantee and a member firm of DTTL. Members of Deloitte Asia Pacific Limited and their related entities provide services in Australia, Brunei Darussalam, Cambodia, East Timor, Federated States of Micronesia, Guam, Indonesia, Japan, Laos, Malaysia, Mongolia, Myanmar, New Zealand, Palau, Papua New Guinea, Singapore, Thailand, The Marshall Islands, The Northern Mariana Islands, The People's Republic of China (incl. Hong Kong SAR and Macau SAR), The Philippines and Vietnam, in each of which operations are conducted by separate and independent legal entities.

Deloitte is a leading global provider of audit and assurance, consulting, financial advisory, risk advisory, tax and related services. Our network of member firms in more than 150 countries and territories serves four out of five Fortune Global 500® companies. Learn how Deloitte's approximately 286,000 people make an impact that matters at [www.deloitte.com](http://www.deloitte.com).

Deloitte New Zealand brings together more than 1300 specialist professionals providing audit, tax, technology and systems, strategy and performance improvement, risk management, corporate finance, business recovery, forensic and accounting services. Our people are based in Auckland, Hamilton, Rotorua, Wellington, Christchurch and Dunedin, serving clients that range from New Zealand's largest companies and public sector organisations to smaller businesses with ambition to grow. For more information about Deloitte in New Zealand, look to our website [www.deloitte.co.nz](http://www.deloitte.co.nz).

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the "Deloitte Network") is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. No entity in the Deloitte Network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.



Paul Matthews Report -

Key Areas of Concern

**Documents Related to Employment disputes**

- Complaints policy and procedures – was not able to locate
  - These documents would give a much clearer understanding of the two different processes that Board underwent. SLT (internal investigation), Parent (external investigation)
  - Both investigations are expensive and draws out the resolution by months.

**Action: Review complaints policy and procedures**

**Guiding Principles 2019 Charter**

- The annual 2019 report does not seem to identify the priorities as recommended in the 'Key Next Steps' in the 2017 ERO report.
  - The Board and leaders recognise the need to:
    - Scrutinise the literacy and numeracy achievement of year 9 and 10 taiohi
    - Set and relentlessly pursue a small number of goals and targets that relate to accelerating improvements
    - Continue to build effective collaboration at every level at and across sites, and ensure the critical roles played by the Central Hub is maintained to achieve this.

<https://www.ero.govt.nz/review-reports/tai-wananga-ruakura-28-06-2017/>

- It is not recorded in the BOT Report that the 2019 Annual Report was submitted to MOE by 1 March 2019.

**Action: The Board to respond to the Key Next Steps in the ERO report 2017**

- The systems and processes for the robust evidence-based internal evaluation of a number of strategic and management matters are not readily evident:
  - The model is not clear as to whom the Hub Leaders are responsible, and who has responsibility for the performance management – both development support and accountability appraisal. (this relates to the 3<sup>rd</sup> key next steps' above).
  - The Tumuaki performance agreement and appraisal reports for both 2018 & 2019 was not made available, therefore it is difficult to evidence the tumuaki's internal evaluation to inform ongoing strategic decisions responsibilities.
  - Unclear who performance manages the site leaders. No documents were made available.

**Action: The Board to make available the documents mentioned above to the Specialist Advisor.**

### **2019 BOT Minutes/Principal Board Reports**

- The Board minutes suggests the Board meeting procedures are not clear. 'In committee' are not recorded in the minutes
- The main tabled document at each meeting appears to be the Tumuaki report. This report includes reports from the Hub managers of the National Operations and Strategic Responsibilities/Projects
- Site reports from Ruakura and Tū Toa are not consistently present
- Reporting of taiohi achievement and progress at all levels need strengthening – but especially Year 9 and 10 (Key Next Steps)
- A report by Tū Toa provided specific information about individual students – this is a breach of confidentiality.

**Action: The Board to work with NZSTA on the areas listed above.**

### **Policy Folder**

- Policies are outdated
- No evident from minutes that Board act with reference to its own policies. Examples are:
  - BOT members identify training/PLD needs at the end of each year, and developing a plan at the start of following year to respond. 15 minutes training/PLD at each meeting (Not evident from BOT minutes that this is happening)
  - Annual performance Agreement for Tumuaki, usually with 3 performance objectives. Mid-year interim appraisal progress report, and full report at end of each year. Annual appraisal can/should include interviews/feedback from staff/students and community. BOT chair reports to trustees AND provides a summative summary to staff, students and community. (Not evident from BOT minutes that this has happened). Also current policy does not indicate expected action by BOT if Tumuaki appraisal indicates he/she is NOT meeting one or more of the professional standards for principals.
  - Similar expectations for the appraisal and PLD plan for the site leaders. (Not evident from BOT minutes that this has happened)
  - Establishment Board Governance – includes expectation of regular review and improvement to policy for effectiveness and compliance. Also, Foundation Board to develop succession plan that include timely transition to an elected BOT for the school. (Has this happened?)

**Action: The Board to work with the Specialist Advisor and NZSTA to strengthen its governance practices**

### **Curriculum Policies and NZQF Assessment Handbook**

- No evidence that the achievement levels and rates of progress in year 9 and 10 are being collated, analysed and reported to BOT, with recommendations to inform BOT evaluation of the junior programme, and as evidence to inform ongoing decision-making.

- **Action:** A sample of any formal reporting of Year 9 and 10 achievement and progress in 2019 – in main curriculum areas, but especially in aspects of literacy and mathematics. Is BOT aware of expected curriculum levels of achievement for Year 9 and 10, and the (age-expected) progress that represents normal progress? Hence is BOT clear on what the terms ‘sustained’ and ‘accelerated’ progress means when reporting to the BOT and students/whanau.
- Evidence of the Professional Development and Support programme offered to kaitiaki in 2019, to empower their curriculum and assessment work at Years 9 and 10. PLD plan for 2020 would also be of interest.

#### **ERO Report of June 2017**

- Recommendation of the ERO report is for the leaders of Tai Wānanga to monitor the effectiveness of leadership to bring about improvements in collaboration and internal evaluation capability.

#### **Important Statement:**

- The comments, observations and recommendations for further inquiry in this interim report are, of necessity, based on the (limited) range of documented evidence made available to PM to date. It is acknowledged that the interim report findings may be subject to change in the light of additional evidence.
- Where the additional evidence requested is not available or incomplete, a constructive way forward would be to develop an urgent work plan to support the BOT and Tai Wananga leadership to establish the required Human Resource policies and processes for 2020, with the relevant cross-links to Curriculum Access and Reporting.

#### **The most important or relevant additional documentation, arising from the 1<sup>st</sup> interim report above, would appear to be:**

- The annual performance agreement for the Tumuaki valid from the start of 2019. Annual appraisal reports for Tumuaki for both 2018 and 2019 .
- The ‘In- Committee’ Minutes of the BOT for 2019.
- The job descriptions and annual appraisals for 2019 for the two HUB managers of National Operations and Strategic Relationships/Projects.
- Any reporting to the BOT and/or community, on Year and 10 akonga achievement and progress since December 2018.

**From:** Wayne Ngata  
**To:** Tai Wānanga Board  
**Date:** 6 March 2020  
**Re:** Wānanga at Tai Wānanga Saturday 29 February 2020  
Ruakura Site 9am-1pm

1. There were 19 people present including 4 Board members, Tumuaki, kaitiaki(kaiako), parents and 2 taiohi (students). Several apologies tendered.
2. Two sessions were facilitated on reaffirming the fundamental principles of Tai Wananga and identifying how and what those principles look like in practice from the point of view of various stakeholders in Tai Wananga. The focus of these sessions was to get people to a point of knowing how they do, and can, contribute in a very practical way to the Tai Wananga kaupapa. The objective was to agree to some basic actions for the near future. These were drawn from the notes below and presented as a summary at the end of the wānanga.

3. Those actions are:

- a. Tai Wananga management to organise regular wānanga to support the practice of 'Talking the Walk' about the kaupapa of Tai Wānanga, and specifying what that 'walk' was.

It became obvious in small group discussions that not everybody saw or understood the whole Tai Wananga operation, not that they needed to; but it would help all Tai Wananga people to contribute more effectively to the kaupapa if they understood the different parts of it. This action was raised by the groups themselves. This wananga is an example of how Tai Wananga might carry this out.

- b. Board, management and whanau to help all Tai Wananga people to 'Mark your position'. What is the mechanism to enable this?

'Mark your position' was explained by one group as a way of allowing people to feel comfortable about where they were at in their knowledge and understanding of the Tai Wananga kaupapa and operation, and then working with them to increase their understanding so they can better work out what their own contribution to the kaupapa was in a practical way. This relates to action 'a' above.

- c. Management to meet individually or as a group with dissatisfied parties to outline/explain work underway to address their concern.

Prior to the Saturday wananga we received an email from 9(2)(a) that she saw no point in attending. 9(2)(a) attended and explained to us that she talked to 9(2)(a) about what she was doing and why (because of her regular discussions with her mokopuna, a student at Tai Wananga). 9(2)(a) was highly and positively engaged with the wananga and did make a point in regards to the action above.

- d. Board and management to review or establish a clear mechanism for taiohi voice.

The very nature of the Tai Wananga kaupapa and practice is aimed at building a particular type of taiohi - 'kia tu, kia ora, kia Maori'. There may therefore be value in their contribution and an exploration about how that can happen. The 2 taiohi at the wananga helped bring discussions back to a focus on them and their peers.

4. I pointed out to Toby that there is a need to make these actions real and in doing so pick up and align with current work being undertaken to support Tai Wananga i.e. Finance and HR work with MoE. I understand that the people doing this work will be reporting to the Board soon. I also mentioned the 20 March date as a possible milestone for indicating some progress with an update meeting with the Regional Director MoE Waikato, Paula Rāwiri.
5. The notes recorded by the participants during the wānanga are provided below.

### Session 1

What do the fundamental principles of Tai Wānanga mean for you and how do you, or how can you contribute to these, i.e. as a taiohi, as a parent/whānau, as a kaitiaki, as a Board member?

### Kia tū, Kia ora, Kia Māori

**Kia tū** means;

- giving confidence to our tamariki
- inner preparation manifest into doing
- whakawhanaungatanga
  - o competent and confident learners
  - o stand in own mana
  - o tikanga
- planning
- identity, stand and deliver
- not being afraid to share
- cultural confidence
- confident to practise beliefs
- every taiohi will succeed
- being taiohi focussed
- skills to develop leadership at all levels
- maintaining a vision
- Who are we?
  - o Strong
  - o Confidence
  - o Knowledge
  - o Future
- What is important?
  - o Our children
  - o Their future
  - o What are they actually saying?
- Confidence is;
  - o Inclusiveness
  - o Examples
  - o History

- Feeling good to be Māori
- Able to learn about me
- Taiohi voice, every young person is different
- Mental, physical, social/emotional, cultural/spiritual, connectivity

**Kia ora** means:

- healthy relationships
- valuable/meaningful connections and relationships
- healthy body, healthy mind properly engaged in learning
- ensuring balance mind/body/soul
- clarity of who they(taiohi) want to be, where they want to be
- masters of change
  - for oneself
  - for whānau
- holistic education
- safe space to grow/learn
- life and wellness
- fit and well
- to be healthy in mind, body and soul
- treat people how you would like to be treated
- respect – everything else will fall into place
- empowerment through action
- decolonisation of our standard teaching

**Kia Māori** means:

- whakapapa connects you to your past, your whānau
- sense of connection
- marks your connection as an individual
- knowing their history/whakapapa
- pride comes from the past and present and drives your future
- Māori is natural relationships
  - to people
  - to nature
  - to the past and present
  - connections
- sense of belonging
- a strong home/base counteracts discrimination, colonisation, racism
- whanaungatanga and rangimārie
- how do I fit in society
- kotahitanga is key to
  - whānau and kaitiaki
  - support
  - Board
- Embracing your identity, your pathway
- Resilience, rangatiratanga
- Being yourself, being Māori
- Using your experience to teach our taiohi values and principles
- Māori being proud to be Māori
- Knowing (what) your identity gives us in learning
- Self identity
  - Who am I?



- Where am I?
- Where am I going?
- How do I get there?
- How do I know?
- Establishing the pathway
- (poutama diagram to illustrate progression)
- No apologies to be myself

Note: As part of this session I asked people to use some of the above comments to drill down to what they actually meant in practice, on any one day in their lives as part of Tai Wānanga. A number were forthcoming and helped people appreciate that the words/principles need to be seen and done in real life situations, and that they all have some responsibility for parts of the Tai Wānanga system/operation.

## Session 2

In terms of the mission and culture of Tai Wānanga what do these look like in actual practice for you as a taiohi, as a parent/whānau, as a kaitiaki, as a Board member?

### **MISSION – to empower taiohi to achieve, to contribute, to lead the advancement of Māori**

- unity through adversity
- kotahitanga
- to empower the person
- creating opportunities for themselves
- highlight values, virtues and principles
- guidance
  - loving
  - caring
  - critical
  - understanding behaviours
- Kaitiaki –merging the mission statement into the kaupapa/culture
- Taiohi need to know that they are valued, cared for
- Treat all taiohi with empathy and care
- Consistently evolving and keeping up to date
- Loyalty, commitment
- Service and transformation
- Global citizen
- To be informed through the feedback of taiohi to create the environment that is for the betterment for the future generations
- Communication is key
- To ensure that the environment is safe, positive, expectations
- Aroha tētahi ki tētahi
- Parent – provide a safe haven, good kai, modelling being passionate about what I do
- Respect
- Tautoko, manaaki, tiaki
- Tuakana/teina model
- Mama – I tell my children every day that they are important, they matter, and I love them
- Board – Make sure what is happening in Tai Wānanga, every child matters

- Individual expectations, we are all different rather than high expectations from/to others
- Affirmation and praise
- Be active in listening –
  - o how was your day?
  - o What did you do?
- No tunnel visions, open minded about learning
- Learning together, succeed together
- Open comfortable conversations

## **TAINUI TAI MANAWA TAI KAHA**

### **TAINUI**

- the execution of the principles
- who is at a disadvantage/advantage
- leadership at multiple stages
- how do we all contribute to the advancement of Māori?

### **TAI MANAWA**

- leadership at multiple stages
- empowerment means to give someone a voice
- providing people with the tools to have a choice or have the confidence to speak
- the actions/inactions to do well or lead the advancement of Māori
- 

### **TAI KAHA**

- resources (uniforms, fees, stationery etc)
- little things make a difference e.g. right equipment gives more confidence
- entrusting with your own values/experiences
- having regular catch-ups with people
- bringing our views together but in the end the choice belongs to our taiohi
- building resilience and trust
- role modelling
- give more choices
- being who we are/knowing who we are
- recognising talents, knowing how to bring that forward
- high expectation to high belief
- risk with high expectation (a lot of pressure)
- risk with low expectation
- achieving potential
- have to be collaborative and inclusive

Note: Again this was aimed at getting people to explore further the 'doing' associated with the Tai Wānanga statements around mission and culture. In doing this people are able to better see themselves in the picture, or not as it may be; and therefore take responsibility for their actions as a particular stakeholder in Tai Wānanga.

Mrs V J Wenham.

Education & Business Consultant.

Section 9(2)(a) of the Act

Section 9(2)(a) of the Act

February 2020.

My Findings regarding the financial area within Tai Wananga Ruakura.

### Records

I asked to see all filing areas for all school administration records. The Business Manager informed me there were several areas although none were really up to date (photos attached). I was shown four different areas where documents were being stored or in some cases where they are going to be stored, these documents could not be easily accessed nor checked, it seemed to be totally unorganised. The Business Manager informed me he has always had an "account sort of person" before he was employed in this position and he was struggling to find the time to start to sort out the filing system or the best way to achieve this.

I found a number of areas that have excellent but empty filing cabinets some drawers had labelled compartments but with no or few files. There seemed to be no policies or minutes from Board meetings from previous years. I understand the Auditors had 2019 but no one could show me any other filed documentation for the past seven years. I did receive a Financial Manual by email which seemed to have been drawn up this February 2020.

### Novopay

My findings are the Principal (Tumuaki) is the only person who actions Novopay including his own. This is not best practise.

The correct procedure is for a senior staff member or the Business Manager to action all pay changes and all activities regarding Novopay. The Principal (Tumuaki) should check that all is correct and then sign the Novopay summary (SUE report) these documents should be printed and filed then presented to the Board Chair to check and counter sign at every Board meeting.

The current administration person in the main school at Ruakura is a very capable person who could assist in sorting all the concerns including the filing system. The Principal's PA could assist with Novopay there were some files from 2019 next to her desk, in fact her desk area was the most organised filing area. Although she was not up to date, this was not her doing, as she had not been given any 2020 Novopay SUE report or forms to file. I visited the school February 2020 the person in the Hub office informed me there were no Novopay summaries printed or filed since the end of 2019 therefore the Board could not have sighted or signed any as legislation requires.

All Novopay documentation should be filed in the same area as the SUE reports including any staff changes. These should be filed in each staff member's personal file which should be in the same area for easy access by authorised personnel only. There seemed to be some staff issues that had not been resolved with annualisation forms not completed on time or correctly as staff had been paid less hours than they believed they should have worked. The Job Descriptions were not available to check, and staff did not have a copy of their Job Description either past or a present copy.

### Administration

Each site has its own administration person. The Tu Toa campus staff member informed me they did all the receipts of all money as well as all payments of debits. Once this person has completed her duties she then sends the accounts to the Business Manager as well as couriering all hard copies to the accountants in Hamilton.

The administration person in Ruakura receipts all funds that are paid to the school as well as all debits. She then gives a copy to the Business Manager and physically takes the hard copies to the accountant in Hamilton herself. The school administrator informed me they do not have any access to the funds for the Hub which seems to be mainly used for the Business Manager and the Principal (Tumuaki) as they are the only ones with access to this area. The site manager and administration person have historically managed bank accounts, but access ceased in October 2019. It is unclear who now has the responsibility.

Lack of communication and input regarding the Budget for their area of responsibility seemed to be prevalent. The Budget that was presented to the site Manager had changed without any explanation or consultation.

The Business Manager actions all transactions regarding the Hub, which is situated at Ruakura, this includes any money transfers to his and the Principal's (Tumuaki) school debit cards or prezzzy cards. Apparently, the Principal (Tumuaki) sometimes transfers funds to his own prezzzy or debit card. This is not best practice.

The Business Manager informed me that both areas, Tu Toa campus and Ruakura, do give or send him a copy of the accounts and he then takes his accounts from the Hub to the accountant.

Staff had no awareness of the Financial Information Handbook (FISH) on the Ministry of Education website. FBT is not being paid on vehicles used by the Tumuaki and Business Manager and there were no logbooks evident.

Reports do not appear to be circulated prior to board meetings and are presented verbally rather than in writing.

### **Summary of Findings:**

- The Board need to seek help to train current staff and key personnel with understanding and organising all filing systems.
- The review of allocation of all duties to create a definite segregation of duties to achieve best practise within the school to meet all legal standings.
- Financial management processes to be streamlined to ensure transparency and accountability.

**References FISH:**

Internal Controls

3.2.4. Segregation of duties

3.41 to 3.46 Authorisation of expenditure

Bank accounts/bank reconciliation.

Management reports

3.51 Tax especially

3.5.3 Fringe Benefit Tax.

Regards

Val Wenham.

Education & Business Consultant.

Section 9(2)(a) of the Act

Section 9(2)(a) of the Act

Released under the Official Information Act 1982