



POLICY DOCUMENT

Accountability and Reporting Policy

Organisation: Te Akatoki o Te Whare Wānanga of Waitaha (Māori Students' Association) Incorporated (Te Akatoki)

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Approved by: Te Akatoki Executive

Approval date: **TBC**

Owner: Tumuaki, Te Akatoki

Purpose of the policy

The purpose of this policy is to

- Set out the expected performance standards of members of the Te Akatoki Executive and Academic Representatives
- Set out the process for receiving and approving a report
- Clarify the transparency requirements regarding reporting by Executive members and Academic Representatives
- Set out the process for executing a supervisory period

Definitions

“Accountability” means acting responsibly and transparently in managing Te Akatoki’s affairs. This involves acting in good faith and in the best interests of Te Akatoki, using powers appropriately, complying with relevant laws and the society’s constitution, and performing duties with due care and diligence. Executive members must also maintain clear and accurate records, be open to scrutiny by members, and disclose any conflicts of interest, refraining from decisions where they have a personal stake

Closed session means only members of the sub-committee or the full Executive committee may be present for the meeting, and the minutes from that conversation must be kept confidential and not released to members of Te Akatoki or any third parties.

Performance standards means the specific criteria and expectations that Executive Members and Academic Representatives must meet to be considered effectively fulfilling their roles

Reporting refers to the process of providing regular, accurate, and transparent updates on Te Akatoki’s activities, financial status, and compliance with legal and constitutional requirements. This includes preparing and presenting financial statements, maintaining records of meetings and decisions, and disclosing any conflicts of interest. Additionally, officers are expected to report on their own activities undertaken on behalf of Te Akatoki. This means providing detailed accounts of their actions, decisions, and any engagements or representations made in Te Akatoki’s name. Such reporting ensures that all members are informed about Te Akatoki’s operations and that Te Akatoki remains accountable to its members and regulatory bodies.

Role report means either the monthly or annual report that a member of the Executive or an Academic Representative must complete in accordance with the relevant reporting process and procedures.

Te Akatoki Executive” and **“the Executive**” means the officers of Te Akatoki, equivalent to a Board of Directors.

Timesheet refers to the electronic recording of activities completed the time spent in completing them, within a given reporting period

This policy applies to;

- Members of the Te Akatoki Executive
- Academic Representatives

Scope and context

Executive members are officers of an incorporated society and as such are required to exercise reasonable care and diligence. As members of and representatives of Te Akatoki, the organisation has the same expectations of Academic Representatives. Thus, this policy sets out the expected performance standards and the expectations regarding how that performance will be communicated by way of reporting by members of the Executive and by Academic Representatives.

Policy principles

- **Compliance with Legal Requirements and Transparency and Accountability:** New Zealand law requires officers of an Incorporated Society to act in good faith and in the best interests of an incorporated society (Te Akatoki), comply with the Act, comply with Te Akatoki’s constitution, exercise reasonable care and diligence and to avoid creating obligations that an officer doesn’t reasonably believe Te Akatoki can perform. As such, members of the Executive and Academic Representatives must perform their roles to an acceptable standard and be clear and transparent about their activities on behalf of Te Akatoki.
- **Equity and Fairness:** The policy will be applied consistently and fairly to all Te Akatoki members, including members of the Executive, ensuring no individual receives preferential treatment.
- **Approval and Oversight:** All reporting must be approved by the Te Akatoki Executive, with reports made available to members.
- **Ethical Conduct:** All Te Akatoki members, including members of the Executive are expected to act with integrity and in the best interests of Te Akatoki at all times, with any conflicts of interest disclosed and managed appropriately.
- **Regular Review:** The policy will be reviewed periodically to ensure it remains relevant and effective, incorporating any changes in legal or regulatory requirements.

Details of the policy

1. Performance Standards

1. All members of the Executive and all Academic Representatives are subject to a set of performance standards.
2. The performance standards of a member of the Executive are:
 1. Execution of their lawful duties as officers of a registered charity and incorporated society
 3. Satisfactory completion of the Executive Induction programme
 4. Performance of their duties as outlined and defined in their individual role descriptions
 5. Compliance with the Te Akatoki Code of Conduct
 6. Compliance with Te Akatoki policies
 7. Satisfactory completion of timesheets and role reporting
 8. Attendance of at least 80% of meetings as listed in the individual role description
 9. Satisfactory completion of the handover process at the conclusion of the term of appointment, including completion of the Handover Document template
1. The performance standards of an Academic Representative are:
 1. Satisfactory completion of the Executive Induction programme
 10. Performance of their duties as outlined and defined in their individual role descriptions
 11. Compliance with the Te Akatoki Code of Conduct
 12. Compliance with Te Akatoki policies
 13. Satisfactory completion of timesheets and role reporting
 14. Attendance of at least 80% of meetings as listed in the individual role description
 15. Satisfactory completion of the handover process at the conclusion of the term of appointment, including completion of the Handover Document template

2. Reporting standards

1. Electronic templates and written processes and procedures shall be provided by the Executive to enable the satisfactory standard of reporting
2. Training shall be made available to any Executive member or Academic Representative who request this by contacting the Tumuaki Tuarua (Mātauranga)
3. Reports and timesheets must be completed correctly, in line with the reporting processes and procedures of Te Akatoki, and submitted to the Executive on or before the date specified in the

Annual Reporting Plan

4. Deliberate miscalculation or misrepresentation of hours or activity shall be considered a breach of the Code of Conduct and Executive Charter
5. If an Executive member or Academic Representative has not completed their reporting or timesheet by the specified date or time, the Executive may, in its discretion, accept late or incomplete reporting where the following criteria apply:
 - 5.1 The Executive member or Academic Representative has experienced ill health for more than 10% of the reporting period or 20% of the timesheet period
 - 5.2 The Executive member or Academic Representative has experienced a bereavement of a family member, close friend, colleague or other significant person as agreed by the Executive
 - 5.3 Exceptional or extraordinary personal circumstances satisfactory to the Executive
 - 5.4 Reports shall not refer to any matters confidential to the Executive, staff of any organisation, personal grievances, personal opinions about matters outside the purpose, values and activities of Te Akatoki, or be harmful to another person or organisation

3. Approval of reports

1. Reports shall be reviewed in the first instance by the Performance Sub-Committee, who shall make summary recommendations to the Executive
16. The Performance Sub-Committee will recommend approval of reports submitted where they comply with this policy, and the processes and procedures associated with completing reporting and timesheets.
17. If the report fails to comply with policy, process or procedure, but requires only minor amendments, the Performance Sub-Committee may request adjustments or corrections followed by the resubmission of the report, and recommend that the Executive accept the report on this basis.
18. If the report fails to comply with policy, process or procedure, and substantive amendments must be made, the Performance Sub-Committee may choose not to accept the report and request that the writer re-submit their report to be reconsidered at the next normal Sub-committee meeting, where the committee shall recommend that the Executive approve the report if satisfactory changes have been made.
19. Where a report is not satisfactory, the report-writer must be notified and given constructive feedback including the improvements required.

4. Transparency of performance and reporting approval processes

1. In support of free and frank conversation, the Performance Sub-Committee may discuss reports and performance in a 'closed session'.
20. For reasons of transparency, Executive may not discuss report approvals in a 'closed session', but should exercise discretion in discussing sensitive or personal matters that may relate to a report's quality or non-approval
21. The minutes of the Subcommittee and Executive meeting must summarise the discussion and detail decisions made, but must withhold details where those details would:
 - a. be a breach of the privacy of an Executive member or Academic Representative
 - b. have undue legal or financial consequences for the Executive member or Academic Representative
 - c. be unduly unfair or unreasonable in the circumstances
22. Where detail is withheld in accordance with 3.2, this does not excuse or exempt the Executive member or Academic Representative from any complaints, dispute, or discipline process that may apply.
23. An electronic copy of all approved reports shall be made available to members within five working days of their approval.

5. Unsatisfactory performance or reporting

1. If an Executive member or Academic Representative does not meet performance or reporting standards for two consecutive reporting periods, the Performance Subcommittee shall formally notify the Tumuaki.
24. The Tumuaki may, at their discretion, choose to require the Executive member or Academic Representative to undergo a period of supervision.
25. If an Executive member or Academic Representative does not meet performance or reporting standards for any three reporting periods, the Performance Subcommittee shall formally recommend a period of supervision for the Executive member or Academic Representative, subject to the approval of the Executive.

6. Supervisory period

1. Where a Supervision Period of an Academic Representative is

- initiated, the Tumuaki Tuarua (Mātauranga) shall act as Supervisor.
2. Where a Supervision Period of a Tumuaki Tuarua, Kaitiaki Putea or Pou Ahurea is initiated, the Tumuaki shall act as Supervisor.
 3. Where a Supervision Period of Tumuaki is initiated, the Executive shall appoint an independent third-party to act as Supervisor.
 4. Where a Supervision Period of all other Executive roles is initiated, the Executive may appoint either the Tumuaki (Mātauranga) or Tumuaki (Pāhekoheko) to act as Supervisor, at its discretion.
 5. Supervision may include, but is not limited to: coaching for performance, verification of work, weekly meetings and development of specific work plans.
 6. After four (4) weeks of satisfactory completion of the Supervision Period, the Supervision shall end, and the Executive will be notified of this outcome at the next Executive meeting.
 7. If the Supervision Period outcomes are unsatisfactory, the Executive may pass a motion to request resignation.

Related documents

- Te Akatoki Constitution
- Te Akatoki Code of Conduct
- Te Akatoki Executive Charter
- Te Akatoki Subcommittee Policy
- Te Akatoki Theft and Fraud Policy
- Te Akatoki Honorarium Policy
- Te Akatoki Annual Plan
- Te Akatoki Annual Reporting Schedule
- Te Akatoki Strategic Plan

Review of policy

This policy is due for review in August 2025.