

## **Policies and Procedures**

### **(March 2022)**

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## Preamble

The activities of AQA are guided by the following documents which together comprise the **Operations Manual**.

1. The **Constitution**, including the Terms of Reference (Objectives), which sets out the *requirements* of the organisation.

Amendments to the Constitution require the approval of the Vice-Chancellors' committee. The Vice-Chancellors' representative on the AQA Board is empowered to approve minor amendments recommended by the AQA Board.

2. The **Policies**, which set out the *operating principles* of the organisation.

Amendments to the Policies require the approval of the AQA Board.

3. The **Administrative Procedures**, which set out *guidelines for activities*, reflecting good practice and current administrative requirements.

Amendments to the Administrative Procedures may be made by or authorised by the Director of AQA as required.

4. The **Audit Handbooks**, which set out the *principles and procedures related to academic audit* of New Zealand universities.

Amendments related to the principles of the audit process, which reflect either Constitutional requirements, or AQA Policies, or decisions of the AQA Board, require the approval of the AQA Board.

Other amendments related to audit process may be made by or authorised by the Director of AQA as required.

## Terminology

In the policies and administrative procedures the terms "Universities New Zealand" or "UniversitiesNZ" refer to the office of the New Zealand Vice-Chancellors' Committee, NZVCC, as it is defined by section 240 of the Education Act. The term "Vice-Chancellors' committee" refers specifically to the committee of Vice-Chancellors.

Where reference is made to the delegated authority of the Chair, this may be substituted by the Deputy Chair in situations where the Chair is not available.

## **P 3    Role, Appointment and Management of the Director**

*Reviewed*

*August 2022; November 2021*

*Last amended*

*August 2022*

### **3.1    Appointment**

The Director is appointed by the Board, from a short list prepared for the Board by an appointments committee normally comprising the Chair, Deputy Chair and one other Board member. At least one member of the appointments committee must be a lay member and at least one member must be either a Vice-Chancellor or another academic member.

### **3.2    Role of the Director**

The Director's role is:

- to provide professional advice to the Board on policy and strategic matters;
- to advise the Board of risks and legal and other constraints which affect the operations of the AQA;
- to implement the policy decisions and strategic plan of the Board;
- to provide the Board with relevant information to support members of the Board in the discharge of their governance responsibilities;
- to advise the Board on matters relating to the review, maintenance and enhancement of quality in universities;
- to conduct the activities of the AQA in accordance with the policy and strategy of the Board;
- to manage the operation of the AQA, including management of risk, and to administer the funds of the AQA within appropriate authority limits;
- to report to the Board on the operation of the AQA as requested by the Board;
- to prepare plans and budgets and advise the Board on the strategic framework for AQA;
- to prepare the Annual Report, the annual accounts and Statement of Performance of the AQA for adoption by the Board and inclusion in Universities New Zealand annual accounts;
- to build constructive relationships with universities, national and international quality assurance and education agencies;
- to ensure the Operations Manual of the AQA is kept up to date;
- to make recommendations to the Board on the appointment of auditors to the Register of Auditors and Reviewers, and to provide for their training;
- to assist in and ensure the smooth running of the audits and the preparation of the audit reports;
- to employ the other staff of the AQA;

- to ensure that the AQA implements appropriate quality assurance and risk management processes;
- to fulfil such other duties as are appropriate to the purpose and functioning of the Board and the AQA.

### **3.2 Management of the Director**

Operationally, the director reports to the Chair of the AQA Board and the Chair of the Board is responsible for setting annual objectives, conducting an annual review of performance, making any changes to salary and managing any performance issues.

The Chair of the Board may consult the Deputy Chair on these matters and in the event of any serious employment issues arising will provide the Board with a confidential briefing on them.

## **P 4 Risk Assessment and Oversight Policy and Risk Management Procedures**

*Created November 2013*  
*Revised March 2017, June 2020*

### **4.1 Purpose**

This policy, and associated procedures and frameworks set out how AQA identifies, manages and reports risks to its effectiveness, sustainability and reputation.

### **4.2 Responsibilities**

The Board's responsibility is to provide oversight of the identification and management of risks which might undermine the effectiveness, sustainability or reputation of AQA.

AQA management and staff responsibility is to identify, control for and manage such risks, and report risks and their management to the Board.

### **4.3 Related policies**

All AQA policies contribute to management of risk. However, the following are particularly relevant:

- P5 Finance
- P6 Academic Audit
- P7 Reviews and Appeals
- P8 Health, Safety and Personal Well-being
- P9 Fraud and Theft Prevention and Investigation

### **4.4 Identification of risk**

The following areas should be reviewed regularly for potential risks (Appendix 1):

- Financial and legal
- Business continuity
- Reputation
- Integrity of academic audit
- Personal risk to individuals employed by or associated with AQA.

Areas of risk are also identified through environmental scanning, stakeholder analysis and consideration of impact on the Statement of Service Performance and Executive Director's KPIs.

Specific risks are identified in a risk register.

#### **4.5 Management of Risk**

Significant risks are managed through a risk register that includes likelihood and impact of the risk prior to and after mitigation and controls and mitigations for the risk. Likelihood and impact of risks are assessed using the framework in Appendix 2.

Other risks are managed through routine risk controls that include policies, protocols, and management practices (Appendix 1).

The risk register is reviewed at meetings of the AQA Board.

New risks are advised to the Chair of the AQA Board and controls and mitigations are agreed.

## Appendix 1 Risk Management Procedures

<b>Created</b>	<b>1994 (Created as P5).</b>
<b>Last amended</b>	<b>May 2020 Cross references to policies and other documents for risk management added; updates to reflect use of cloud file storage</b> <b>March 2017 Minor amendments to phrasing and cross-references</b> <b>November 2016 (appended to Risk Assessment and Oversight Policy)</b>

### 1 General

This appendix provides further comment on known risks and identified areas of risk to the operation of AQA. In assessing risk and risk control it is noted that there are several ways in which risk might be managed, including

- making a conscious decision to take no action;
- taking action to reduce or negate its likelihood or impact;
- transferring the risk to another organisation (ie, outsourcing the activity)
- insuring against the risk
- eliminating the risk by ceasing to perform the action.<sup>1</sup>

AQA determines how best to manage risk by reviewing the overall risk rating, which is the product of likelihood of a risk event occurring by the potential impact of such an event. (See Appendix 2.)

AQA reports the risk status of the organisation to the AQA Board on a regular basis, as requested by the Board. This is currently in the form of a Risk Register which notes the overall risk rating and the controls currently in place to mitigate or manage risk (see Appendix to MP10).

### 2 Risk assessment

The key areas of risk identified for AQA are:

#### Financial and legal risk

- Change in legal status
- Unauthorised or inappropriate expenditure
- Failure to collect moneys due to AQA
- Fraud
- Damage, loss or injury to AQA property or persons

#### Risk to business continuity

- Failure to receive ongoing funding from universities
- Disruption caused by uncontrollable events (fire; earthquake; tsunami)
- Disruption caused by an epidemic or pandemic

<sup>1</sup> The University of Canterbury's Risk Management and compliance Framework Policy is acknowledged for this framework. <http://www.canterbury.ac.nz/ucpolicy/index.aspx?msg=None> Downloaded 2 September 2013.

Disruption caused by computer virus or hacking

Disruption caused by inability of staff or auditors to undertake their duties

Disruption caused by universities disengaging with the organisation

#### Reputational risk

Board members, auditors or staff breaching confidentiality

AQA undertaking inappropriate or high-risk activities

Unprofessional activity or published comment by staff or auditors when undertaking AQA work

An audit report being seen as controversial

#### Risk to the integrity of academic audit

Audit processes not followed, or not followed properly

Appointment of auditors who are untrained, unqualified or are inappropriate for the audit

Publication of audit findings which are not supported by adequate evidence.

#### Personal risk to individuals employed by or associated with AQA

Physical risk emanating from the work environment, location of activity or travel to a location

Risk to psychological health and well-being emanating from excessive workload, unfair expectations or job insecurity.

### **3 Risk Controls**

The risk controls routinely in place are as follows. From time to time, additional controls might be necessary, in particular if new risks emerge or existing risks are exacerbated.

Further detail is contained in policies, management procedures and administrative processes (see Operations Manual, General Administrative processes).

#### **3.1 Financial and legal risk**

##### **Legal status and financial reporting**

AQA exists as a creation of the New Zealand Vice-Chancellors' Committee as set out in the ***Constitution, 1.1 Establishment of the AQA***. AQA is a controlled entity, given that the New Zealand Vice-Chancellors' Committee funds and sustains the operation. For financial audit purposes, AQA's funds are consolidated within those of NZVCC, in accordance with current financial reporting standards.

##### **Fraud and Theft**

AQA has controls in place to prevent fraud or theft and a procedure to follow in the case of person(s) suspected of fraud to protect and be fair to both AQA and the person(s) – see Protocol P9 ***Fraud and Theft prevention and Investigation Policy***.

##### **Insurance**

AQA seeks the advice of a professional insurance broker (Marsh) who recommends and arranges an insurance cover best suited to the needs of the organization. AQA holds travel insurance, business interruption, material damage and professional liability insurance policies. The scope and any limitations of professional indemnity insurance cover are contained in the current insurance policy.

Copies of insurance policies are held in the Board folder on OneDrive.

## **Finance**

The AQA Director is responsible for ensuring that issued and received invoices, payments and receipts, term deposits, budgets and management reports are administered appropriately. The Director is also responsible for ensuring the two-monthly GST returns are made and for liaison with Universities New Zealand staff with respect to the AQA payroll and preparation of the monthly ir-File to the IRD.

Two authorising signatures are required for financial transactions. The Director and up to three members of the Board are signatories to the accounts (currently held by the Bank of New Zealand). AQA uses Xero (an accounting software package) to manage financial accounts and reporting. This is cloud based software

AQA is audited each year by financial auditors appointed by the Office of the Auditor General. The preparation of end-of-year accounts is undertaken by an accounting services company, with assistance from AQA staff. AQA accounts are consolidated with those of Universities New Zealand for financial reporting purposes.

See also: P5 Finance.

## **Consulting**

AQA assesses the risk associated with any consulting contract. Such risk might be financial, legal, reputational or political or might be risks associated with safety of staff or auditors or risks associated with the ability of AQA to conduct its core business for New Zealand universities.

## **3.2 Risk to Business Continuity**

### **Emergency Operation**

AQA has a plan to allow it to operate as long and effectively as possible in the case of an epidemic/pandemic or emergency such as earthquake – see Policy **MP 25 Emergency plan**.

It also has a business continuity plan that includes arrangements for contingency support.

### **AQA Operational Procedures**

All AQA documents and emails are held on cloud drives as part of the Service Level Agreement with UNZ backed up in accordance with Universities New Zealand's IT policies and practices.

The Operational Procedures are stored in a cloud drive accessible electronically to any Board member. The Chair and one member of the Board who does not reside in Wellington (normally the Deputy Chair) both hold a hard copy of the Operational Procedures (including current audit procedures) in case of inaccessibility of the AQA premises and/or electronic files. The Operational Procedures include reference to current insurance policies and contact details of the current IT provider.

## **Website**

The website is located with the same developer as that of Universities New Zealand and is managed with the assistance of Universities New Zealand staff.

The website is maintained regularly to ensure the continued accuracy and relevance of content. See also Administrative Protocol **AP5 Website**.

## **Information Technology**

Under the service level agreement with Universities New Zealand, AQA staff use computers provided and maintained by Universities New Zealand's technical support and have access to the UNZ cloud storage system. Use of the computer system requires two-factor authentication in accordance with Universities New Zealand's current IT practices.

Laptops used overseas are encrypted and unsecure wifi networks are not used.

## **Replacement of audit secretariat staff in an emergency**

Each academic audit is the prime responsibility of the professional member of AQA staff appointed to assist the panel (normally the Director). The AQA staff member supporting an audit is referred to as the audit secretariat. Procedures are necessary to accommodate the sudden unforeseen absence of the appointed person.

If no professional staff of AQA are available to provide secretariat support to an audit panel then the Director (if available) and the Chair of the Board should appoint an appropriate person to fill this role. Such a person might be a University staff member (from a university not being audited) or a professional person with appropriate expertise. Professional staff of AQA should ensure the Chair of the Board is always aware of progress in audit activities, thereby being able to support any external person who has to be brought in to assist in the event of an emergency.

The writing of the audit report is normally undertaken by the audit secretariat. In the case of an emergency, the panel may appoint one of the panel members, or someone else able to write the report, such person being paid for that extra duty at a rate determined by the Director (if available) or by the Chair of the Board on behalf of the Board.

If the absence of a professional staff member is likely to be over a significant term (as defined by the Chair of the Board) then an acting staff member may be appointed, either by secondment from a University or by independent contract.

## **Replacement of auditors**

The Auditor Handbook outlines procedures for the replacement of an auditor in the event of an auditor becoming unavailable for a panel to which he or she has been appointed.

## **3.3 Reputational Risk**

### **Director Reports**

The Director reports both ongoing and occasional activities to the Board. Unusual or irregular activities are discussed with the Board Chair as they occur.

### **Responsibility for public statements**

Audit procedures specify that only the Board Chair or the Director may speak on behalf of AQA with respect to an audit or an audit report.

The Director will alert the Chair of the Board if the Director is asked for media comment.

## **Review of AQA**

From time to time, the Board of AQA will initiate an independent review of the organisation's activities. Such reviews might also be initiated at the request of the Vice-Chancellors' committee. Specific terms of reference will be set for each review.

AQA may also invite INQAAHE to assess compliance with its Guidelines for Good Practice in quality assurance.

AQA staff and board members will co-operate fully with the panel in the conduct of any review.

### **3.4 Risk to the integrity of academic audit**

See also Policy P6 Academic Audit.

#### **Appointment of auditors**

Academic auditors are appointed to the AQA Register by the Board, after consideration of applications detailing experience and expertise.

Academic audit panels are approved by the Board.

#### **Independence of audits**

The AQA Constitution dictates that university Vice-Chancellors, either individually or collectively (as NZVCC) have no authority to amend audit process or the content of audit reports.

Similarly, while the Board of AQA has a responsibility to ensure that audit reports reflect proper audit process (including evidence-based conclusions), the Board may not itself amend a report or the conclusions drawn by an audit panel.

#### **Management of conflicts of interest**

Prior to confirmation of appointment to a panel, auditors are asked to confirm they have no conflicts of interest with the university being audited.

#### **Academic audit procedures**

Clear audit procedures are set out in an Audit Handbook which is revised for each cycle of audit

#### **The limits of academic audit reports**

A statement along the following lines is included in all audit reports.

*This report conveys the findings of the panel which are based on the panel's evaluation of written information supplied by the University and on the information gained through interviews conducted during the Audit Visit.*

#### **Appeals against the conclusions of academic audit reports**

AQA has clear appeal procedures which may be accessed by any university wishing to object to the conclusions of an academic audit panel. **See P7 Reviews and Appeals.**

### **3.5 Personal risk to individuals employed by or associated with AQA**

#### **Health and Safety**

See also policy P8 Health, Safety and Personal Well-being

AQA's Health, Safety and Personal Wellbeing policy, guidelines and procedure are updated regularly.

AQA is party to the Health and Safety provisions of Universities New Zealand, as part of AQA's service agreement.

AQA maintains a health and safety hazard register and this is reported regularly to the AQA Board.

AQA engages in regular building evacuation and earthquake response drill.

**International travel – political unrest or natural disaster**

Prior to international travel, AQA staff should register with the Ministry of Foreign Affairs and Trade website. Prior to and while travelling to areas prone to political unrest staff should monitor the Ministry's travel advisory notices.

AQA puts in place comprehensive travel insurance which applies to all staff or auditors travelling overseas, and to overseas auditors travelling on AQA work.

AQA Travel insurance provides for evacuation in the case of political unrest or natural disaster.

## Appendix 2

### Risk Assessment Framework

The overall risk rating of an event is the product of *impact x likelihood*, where each measure has a five point scale.

		Likelihood:				
		Unlikely	Possible	Very possible	Likely	Almost certain
		1	2	3	4	5
Impact (below)	Minor	1	2	3	4	5
	Moderate	2	4	6	8	10
	Significant	3	6	9	12	15
	Major	4	8	12	14	20
	Catastrophic	5	10	15	20	25
Overall Risk Rating		Minor 1,2,3	Moderate 4,5,6	Significant 8,9,10,12	Major or Catastrophic 15,16,20,25	

In general, risk mitigation strategies should be proportionate to the overall risk rating.

A working definition of risk ratings is:

Minor - risk activity will prompt changes to operational activity or personal care, but not in ways which change the overall objectives or achievement of the organisation.

Moderate – risk activity will have an impact on the objectives or achievement of the organisation but the overall mission of the organisation remains attainable; *or* risk activity has a deleterious effect on staff or other personnel (e.g. auditors).

Significant – risk activity affects the ongoing operation of the organisation such that core activities are affected; *or* risk activity has a serious impact on staff or other personnel.

Major or Catastrophic – risk activity results in inability to carry out the organisation’s mission; *or* risk activity results in major or fatal impact on staff or other personnel.

## **P 5 Finance**

<i>Created</i>	<i>1997 (as Income and Expenditure)</i>
<i>Last amended</i>	<i>November 2013, November 2018</i>
<i>Reviewed</i>	<i>March 2022</i>

### **5.1 Accountability**

- 5.1.1 The Board is responsible for the financial management of AQA.
- 5.1.2 Reflecting the public interest in AQA's objectives and stakeholders, the finances of AQA are to be managed in a fiscally prudent and sustainable manner and consistent with activities and achievements as detailed in the Statement of Performance Expectations.
- 5.1.3 As a subsidiary of NZVCC, AQA must operate within the provisions of Schedule 12 and Part 4 section 311-313 of the Education and Training Act 2020.
- 5.1.4 Controlling parties to the AQA bank accounts will be approved by a formal resolution of the Board. These will normally be the Chair of the AQA Board, Deputy Chair, another member of the Board and the Executive Director.

### **5.2 Annual Accounts**

- 5.2.1 The Board shall ensure that that accurate financial records are made available as set out in requirements for financial audit
- 5.2.2 The annual accounts shall be prepared on an accrual basis and will comply with current applicable New Zealand and international financial reporting standards.
- 5.2.3 The preparation of the annual accounts shall be overseen by a Chartered Accountant.
- 5.2.4 The Board shall have the authority to determine accounting policies provided that they comply with current applicable New Zealand and international financial reporting standards, and are consistent with those of Universities New Zealand – Te Pūkai Tara.

### **5.3 Budget**

- 5.3.1 The Board shall ensure that a budget is prepared and recommended to the New Zealand Vice-Chancellors' Committee prior to the commencement of each financial year. The financial reporting period for AQA is from 1 July to 30 June.
- 5.3.2 The Board shall ensure that the annual budget recommended to the New Zealand Vice- Chancellors' Committee provides for an adequate level of resources to enable the organisation to achieve its stated objectives for that year.
- 5.3.3 When recommending an annual budget, the Board shall also ensure that the organisation's net asset levels and cash flow are sufficient to meet its known and

anticipated obligations, and are adequate to sustain its continued operation.

- 5.3.4 The Board shall ensure that an annual budget is prepared in a format with sufficient detail to allow expenditure to be monitored against planned and actual activities.

#### **5.4 Periodic reporting**

- 5.4.1 Responsibility for day-to-day financial management of AQA is delegated to the director, who is responsible for providing the Board with regular management reports and adequate information to allow the Board to evaluate the organisation's income and expenditure and balance sheet against budget and to support the Board's overall responsibility for financial management of the organisation.
- 5.4.2 Periodic management reporting shall coincide, at a minimum, with Board meetings, with the Chair of the Board (or, in his/her absence, the Deputy Chair) delegated to receive updates from the director on issues of financial management between meeting dates.

#### **5.5 Income**

- 5.5.1 The Annual Grant of AQA (paid by the universities, via Universities New Zealand - Te Pūkai Tara) shall be requested each year at the same time as the budget is recommended to the New Zealand Vice-Chancellors' Committee, and invoiced in two instalments (January and July).
- 5.5.2 Academic audits of New Zealand universities are to be invoiced on a cost-recovery basis, other than the salaries of AQA staff and normal office administrative costs. Costs recovered include travel and accommodation costs of AQA staff. Universities are to be provided with an indicative budget for the audit and invoiced as per processes outlined in the applicable Academic Audit Handbook(s).
- 5.5.3 Income from other sources, including consultancy and contract income, may be sought providing AQA has sufficient human and other resources to undertake the activities without detrimentally affecting the organisation's ability to achieve its stated purpose. Before accepting consultancy or contract work, the director and the Chair of the Board should jointly assess the opportunity against the risk framework of the organisation.
- 5.5.4 5.5.4 Income from audits or reviews undertaken for organisations outside New Zealand should be consistent with the principles for international pricing approved by the AQA Board (see Schedule A). A lower daily AQA rate may be agreed between the director and the Chair, taking into account other merits of undertaking the review and commitment required to other AQA activities.

#### **5.6 Expenditure**

- 5.6.1 The Board shall determine the Bankers for the organisation.
- 5.6.2 Signatories to AQA bank accounts will normally be the UNZ Finance and Office Manager, the director of AQA, the Chair of the Board and up to two other Board members.

- 5.6.3 All external banking transactions require two approvals. The UNZ Finance and Office Manager has delegated authority for “first approval” of external payments and the AQA Executive Director is the “second approver”. Both operate in line with daily limits on AQA banking transactions.

The Chair of the Board or other AQA Board members who are signatories can operate as “second approver” if required. The Chair of the Board and the director will have administrative access to AQA bank accounts.

- 5.6.4 The director has delegated authority to approve for payment items of expenditure in line with the approved budget. The following items of expenditure require explicit approval by the Chair of the Board (or, in his/her absence, the Deputy Chair):

- each item of expenditure over \$10,000;
- each item of expenditure within a budgetary category that takes the expenditure significantly or materially over the budget for that category as approved by the Board (over \$10,000);
- international travel and expenses incurred by the director;
- expenditure on credit cards;
- expenditure on travel cards;
- salary and related expenditure related to the director;
- reimbursement claims made by the director.

- 5.6.5 Other AQA staff have no authority to approve expenditure except as may be delegated in writing by the director from time to time (such as in the director’s absence) and consistent with 5.6.2.

- 5.6.6 The director’s approved expenditure on discretionary items, including travel, accommodation and sustenance, shall be consistent with the Board’s overall approach to accountability and public interest as detailed in 5.1.2.

- 5.6.7 PAYE deductions made directly on the myIRD website are an exception to this. The director may make these deductions (on payroll advice from UNZ) and the record of making the deductions will be filed.

- 5.6.8

The director shall not co-approve any change in salary payments for her/his salary and associated payments (for example, superannuation) or changes to automatic payments for these items.

## **5.7 Assets**

- 5.7.1 The organisation shall have sufficient and appropriate assets to enable it to operate and achieve its objectives for the given year. These should be reviewed on an annual basis alongside the preparation of the annual budget.

- 5.7.2 The organisation should have sufficient cash on hand to meet its known and anticipated obligations approximately 6 months of annual operational costs).
- 5.7.3 Cash held in call and term deposit accounts shall be invested at market rates for periods of time consistent with the cash flow needs of the organisation.
- 5.7.4 Any asset purchased at or incurring an acquisition or establishment cost of \$1,000 or more is to be treated as capital expenditure and depreciated or amortised, as appropriate, at the applicable rate consistent with New Zealand and international accounting standards, and New Zealand Vice-Chancellors' Committee policies, and as detailed in an asset register maintained by AQA staff.

## **5.8 Liabilities**

- 5.8.1 The AQA may not take out a loan or overdraft, or enter into a finance lease.

## **SCHEDULE A**

### **Principles for International Pricing**

(see also International Pricing Management Policy)

From time to time, AQA undertakes institutional audits, programme reviews or other quality assurance activities for overseas institutions. The AQA Board recognises that such activities present financial risks to AQA.

The following principles are used to develop the international pricing schedule below:

- International activities should achieve full overhead recovery.
- Full recovery is considered to be all costs of AQA (excluding direct costs of enhancement activities and academic audits for New Zealand) that would be considered to be covered by the annual grant from UniversitiesNZ.
- Pricing is based on 250 working days in a year.
- Only the director time is charged. Other AQA costs (other staff, Board, rent, etc.) are captured in the overhead component.
- All other costs of international activities (panel honoraria, travel, etc are direct costs and will be charged on actuals).
- A reduced price may be applied to Pacific Islands universities. This recognises existing relationships and previous pricing.

## **P6 Academic audit**

<i>Created</i>	<i>July 2013</i>
<i>Reviewed</i>	<i>March 2022, June 2020, November 2018</i>
<i>Next review</i>	<i>March 2025</i>

### **6.1 Accountability**

AQA is responsible for applying quality assurance processes, which have and continue to be in the form of academic audits, for New Zealand universities, as requested by the New Zealand Vice-Chancellors' Committee and in accordance with the Education and Training Act 2020 s253.<sup>1</sup>

AQA may also undertake quality assurance activities (audits and/or reviews) for other jurisdictions on request. See P5 Finance Policy and P4 Risk Assessment and Oversight Policy.

The Board is responsible for ensuring the integrity of academic audits of New Zealand universities, that they are conducted in a timely manner and result in reports that are robust, fair and perceptive and assist universities and their students.<sup>2</sup>

### **6.2 Audit focus and timeframe**

At or before the conclusion of each audit cycle the Board will consult with the New Zealand universities, either individually or collectively (or both) and other key stakeholders to inform its deliberations on the form, focus and timing of the next cycle of audit.

Taking into consideration the advice received, the Board will decide on the focus and broad approach for the next cycle of audits and advise the Vice-Chancellors' committee accordingly.

The Board will submit to the Vice-Chancellors' Committee a schedule of timing and proposed methodology for the next cycle of audits at least twelve months before the self-review documentation for the first audit in the cycle is to be submitted.

The Board will ensure that the focus, overall approach and timing of an audit cycle is communicated appropriately to the universities and other interested parties.

### **6.3 Audit methodology**

The Board should satisfy itself that the methodology proposed for an audit cycle conforms to acknowledged good practice internationally.

The Board should ensure that the detailed methodology for audits in the cycle is documented

<sup>1</sup><https://www.legislation.govt.nz/act/public/2020/0038/latest/LMS170676.html>, accessed 20220320

<sup>2</sup> AQA Constitution (2018), [https://www.aqa.ac.nz/sites/all/files/AQA%20Constitution%20Approved%20April%202018\\_0.pdf](https://www.aqa.ac.nz/sites/all/files/AQA%20Constitution%20Approved%20April%202018_0.pdf) accessed 20200604

appropriately and disseminated to universities, auditors and other key stakeholders. Normally this will be in the form of a handbook produced both in print form and on the AQA website.

## **6.4 Appointment of auditors**

### **6.4.1 Appointment of auditors to the Register**

At the conclusion of an audit cycle the Board should review the Register of Auditors and determine its process and criteria for appointing auditors for the next cycle. (See MP24 Academic Audit Procedures).

All persons to be included on the Register shall be approved by the Board. From the Register, small panels are drawn to audit the individual universities.

### **6.4.2 Appointment of audit panels and honoraria**

The panels for each New Zealand university audit will be approved by the Board, or by the Chair acting on behalf of the Board.

The size and composition of an audit panel is influenced by the particular characteristics of the institution to be audited, the scope of the audit, and the availability of prospective panel members. An audit panel typically includes a senior person (usually an academic or academic administrator) from a New Zealand university as Chair, a New Zealand academic, an academic from outside of New Zealand, and an experienced student or recent graduate.

The director of the AQA, or a professional member of the AQA's staff, will support the audit panel.

Potential audit panel members are asked to disclose whether they, or any person closely related to them, have any associations with the university to be audited currently or within the last five years.

The Chair of each panel will be approved by the Chair of the Board.

The Board will confirm the honorarium rate for auditors prior to the start of each audit cycle.

## **6.5 Confirmation of audit reports**

The Board receives the draft report of academic audits of New Zealand universities prior to it being forwarded to the audited university for limited comment and factual checking. The Board's main task is to ensure:

- the audit report indicates that the audit has been conducted in a rigorous but fair and transparent manner;
- the audit report reflects the focus of audit for this cycle;

- the conclusions of the audit panel are supported by adequate evidence;
- the recommendations made in the report are likely to be feasible and useful to the university.

The Board may return an audit report to the panel for further consideration but the Board itself has no authority to amend the report or its conclusions. If in the Board's opinion the report does not meet the above requirements, then it should not be released.

Once the university has had opportunity to comment on the report, the Board formally approves the report and its public release. Audits and reviews conducted for overseas institutions should also be released publicly.

## **6.6 Receipt of follow-up reports**

The Board receives the formal follow-up from each audited New Zealand university, approximately twelve months after the public release of the audit report, and records whether it is satisfied with the university's responses to the recommendations made by the audit panel.

The Board may seek further information if it is not satisfied with a university's response to any recommendation.

From Cycle 6, the one-year follow-up reports will be public documents.

## **6.7 Inter-cycle reports**

Cycle 6 introduced an inter-cycle report. The AQA Board reviews and, if satisfied, accepts these reports. Universities are encouraged to make their mid-cycle reports public.

## **6.8 Confidentiality and conflict of interest**

All audit panel members sign a form pledging confidentiality and disclosing any conflict of interest with respect to a university they are auditing. See Guide to Cycle 6 Academic Audit – Auditor Supplement.<sup>3</sup>

Members of the Board are bound by the same confidentiality and conflict of interest requirements as apply to members of audit panels. See GP10.4.

## **6.9 Appeals**

In the event of a university disputing the findings of an audit panel, the university may appeal the outcome of the audit to the Board. See P7 Appeals.

<sup>3</sup> <https://www.aqa.ac.nz/sites/all/files/Cycle%206%20AUDITOR%20SUPPLEMENT%201st%20Ed.pdf> accessed 20200604

## **P7                      Reviews and Appeals**

***Revised                      August 2022***

### **Preamble**

If a university is dissatisfied with an audit carried out by AQA or with the outcome of an audit, on the grounds of improper process, fairness or substantiality, it may seek a remedy from AQA.

In the first instance, after receipt of the draft audit report for checking by the university, the university should work with the Director of the AQA to resolve any issues contained within the draft report. If any substantive changes are made to the report then these must be approved by the AQA Board before the report is finalised for publication.

If matters cannot be resolved to the satisfaction of the university at this stage then a review by the full AQA Board may be sought.

The steps to be taken to address the university's concerns normally proceed as follows:

- A review by the Board of AQA. If that review does not solve the issue then
- An appeal to Universities New Zealand, acting on behalf of the Vice-Chancellors.

A review request or appeal regarding an academic audit may be lodged on grounds of a failure of audit process or where it is considered that a conclusion in the audit report is not adequately supported by evidence, or both.

A review request or appeal can be lodged only by the university which is the subject of the audit report.

### **7.1 Review by the AQA Board**

If the university is not satisfied with the outcome after discussion with the Director of AQA, then the Board of AQA should be asked to review the matter. Requests for a review must be lodged within 20 working days of the university receiving the final audit report and before that report is made public. The report must not be made public by either AQA or the university until the matter in dispute has been resolved.

Requests for a review should be addressed to the Chair of the Board. Contact details will be provided to universities.

The Board will provide a response within 20 working days of receipt of the request for review. The finalised audit report will be made public 15 working days after the Board's response is made to the university, unless appealed prior to this date (see below).

### **7.2 Independent Appeal to Universities New Zealand**

If the university is not satisfied with the Board's decision then it may appeal the Board's response to an independent Appeals Panel which shall be convened by Universities New

Zealand - Te Pōkai Tara on behalf of the Vice-Chancellors' Committee. This appeal must be lodged within 15 days of receipt of the Board's response.

The Appeals Panel convened by Universities New Zealand – Te Pōkai Tara shall be approved by the Chair of the Vice-Chancellors' Committee (except where that person is Vice-Chancellor of the university involved in the appeal, in which case approval of the Deputy Chair is required). The Appeals Panel is comprised of three (3) members, being:

- A former Vice-Chancellor or other senior academic (e.g. a former Deputy Vice-Chancellor) (Panel Chair)
- A member external to the university sector with relevant knowledge of academic audit/review processes
- A senior university academic (current or recently retired) familiar with academic audit/review processes.

Ideally, at least one member of the Appeals Panel should have legal training or legal expertise. No member of an Appeal Panel will have had any prior involvement in the audit at issue, nor have a current and active connection with the university that has lodged the appeal.

Appeals must specify the issue/s of concern and the reason/s for the appeal. If there is evidence in addition to the audit report, then the university should provide a summary of the evidence (but not documents themselves). Requests for more detailed evidence will be at the discretion of the Appeals Panel. The process for the appeal shall be as determined by Universities New Zealand but will normally provide opportunity for the university lodging the appeal and, as appropriate, the Chair of the AQA Board, the Director of AQA and the Chair of the audit panel to make their case.

The Appeals Panel will normally provide a written response to the university and to the AQA Board within 20 working days of receipt of the appeal.

The Appeals Panel's response is final. The finalised audit report, amended if necessary, will be made public 10 working days after the Panel's response is made to the university.

### **7.3 Remedies to an Appeal which is Upheld**

The possible remedies which might be considered by the Appeals Panel include, but are not necessarily limited to the following.

An appeal against content of the audit report:

- A revision of the audit report, and/or
- Removal of any contentious section(s) and production of a confidential document to the Vice-Chancellor.

An appeal against audit process:

- A revisiting of evidence pertaining to a conclusion
  - either by the panel which conducted the audit, or

- by the AQA Director, or
  - both, or
  - by an independent moderator, who is an experienced registered academic auditor, appointed by Universities New Zealand on the advice of the Appeals Panel.
- A re-audit of some or all of the areas which were audited by a new panel appointed by the AQA Board.

## **P(8) Health, Safety and Personal Wellbeing**

*Created*

*July 2015*

*Revised*

*March 2021; November 2020; March 2017*

### **1. Background**

1.1 The Health and Safety at Work Act (2015) requires the AQA Board to secure the health and safety of workers and workplaces as far as is reasonably practicable. This means taking into consideration a holistic approach to hauora and wellbeing, and the potential for work-related health conditions as well as injuries that could occur. Health conditions include physical and psychological and acute and long-term illness. The Health and Safety at Work Act (HSWA) shifts the focus from monitoring and recording health and safety incidents to proactively identifying and managing (eliminating or minimising) risks. Businesses, board members, staff and others (including other businesses at the same location) all have responsibilities for health and safety.

1.2 This policy covers the AQA Board's responsibilities for health and safety and its approach to supporting the personal wellbeing of its employees and auditors.

1.3 The policy is operationalised by AQA staff in accordance with the Health, Safety and Personal Wellbeing Guidelines and Procedures (note: these are attached to the Policy)

1.4 It is noted that in addition to the provisions related specifically to AQA staff and work, the Health & Safety at Work Policies of Universities New Zealand pertaining to 142 Lambton Quay where AQA is co-located also apply.

1.5 When AQA staff and auditors are carrying out work at universities or other institutions (including overseas institutions), the procedures of those universities or other institutions also apply.

1.6 AQA staff and others including auditors, may undertake work from home or in hotels from time-to-time including overseas locations. In these situations, AQA staff and auditors should take responsibility for their working environment and seek appropriate advice if they have concerns.

### **2. Policy**

2.1 AQA is committed to providing a safe, healthy and caring environment in its offices and other locations where it works, for its staff, its auditors, members of its Board, working groups, and visitors.

2.2 Health and safety is a shared responsibility. All staff and auditors working for AQA are expected to take responsibility for ensuring their own health and safety and that of others as much as possible within the provisions of this policy.

2.3 AQA has zero tolerance of bullying, harassment, racism and discrimination of any form.

2.4 AQA must ensure it has-

- Procedures for facilitating a safe and healthy working environment, including the maintenance and regular review of a Hazard Register
- Appropriate emergency management and preparedness
- Provisions to support the physical, psychological and cultural health, safety and personal wellbeing of staff, auditors and others for whom AQA is responsible in the course of its business.
- Provisions to prevent and immediately address any form of harassment, bullying, racism or discrimination.
- Specific provisions to cover risks and safety related to travel and working away from the office.
- Adequate insurance
- Reporting procedures

2.5 The Director of AQA is the designated Health and Safety Officer with responsibility for the application of this policy, working in consultation with the Office Manager of Universities New Zealand for those aspects where AQA operates within Universities New Zealand procedures (identified in the Guidelines and Procedures).

# **Health, Safety and Personal Wellbeing: Guidelines and Procedures**

The following Guidelines and Procedures are intended to give effect to the AQA Policy on Health, Safety and Personal Wellbeing.

## **1. Working environment**

1.1 The working environment provided by Universities New Zealand for the use of AQA is managed by Universities New Zealand to ensure the premises provide a safe and healthy environment by providing:

- toilets
- hand washing facilities
- training in evacuating the premises in case of emergency
- first-aid kit
- an incident register
- civil defence emergency supplies
- defibrillator
- adequate lighting, heating and ventilation
- convenient access to drinking water
- a smoke-free environment.

Under the terms of the serviced lease agreement between AQA and Universities New Zealand, Universities NZ will take all practicable steps to ensure that AQA offices are regularly cleaned, are hygienic and hazard free. Keyboards and telephones are professionally disinfected and cleaned regularly.

1.2 Universities New Zealand requires that

- two of its staff members are designated and trained as first aiders;
- any accident or injury to any staff or visitors on the premises should be reported to a designated first aider as soon as possible;
- specified staff members are designated Floor Warden and two Deputy Floor Wardens in case of emergency evacuation.

These provisions cover AQA as a lessee of Universities New Zealand.

1.3 AQA staff shall endeavour to ensure filing cabinets, book shelves, computer stations and other furniture are secured to prevent accidental injury to people working in areas used by AQA.

## **2. Fire, earthquake and other emergency**

2.1 While within the premises at 142 Lambton Quay, AQA operates within the expectations of Universities New Zealand with respect to earthquake preparedness, fire safety and evacuation procedures, including regular evacuation drill under the scrutiny of Safety First NZ Ltd.

2.2 All AQA work stations have a personal evacuation kit that includes emergency provisions.

2.3 AQA conducts briefings for visitors new to the premises on appropriate earthquake response and evacuation procedures. When responsible for off-site visits AQA endeavours to ensure groups are similarly briefed. This includes ensuring that audit Panel members are aware of health and safety requirements for the university (or other institution) that they are auditing or reviewing, including overseas institutions.

2.4 If an AQA staff member is working on the premises outside of normal working hours and is the only person present, he or she is expected to take reasonable precautions to ensure that some other person is aware of this and able to advise emergency services or an AQA or Universities New Zealand staff member if necessary in a case of emergency.

2.5 Universities New Zealand maintains a contacts list for all staff located on the premises. AQA staff share contact information related to family and/or other individuals to be contacted in case of an emergency. AQA staff have and are listed as key contacts for Universities New Zealand in the event of an emergency.

### **3. Personal wellbeing**

3.1 AQA endeavours to be a fair, caring and culturally respectful workplace, including flexibility of work hours where necessary to accommodate personal or whānau commitments, such as appointments or childcare.

While staff normally work from AQA offices, or on site at a New Zealand university (for audit site visits and related activity), AQA ensures its electronic files are accessible off-site, enabling staff to work from home or elsewhere if necessary, whether for reasons of inaccessibility of the office due to (for example) transport disruption, fire, flooding or earthquake or whether because of unusual personal circumstances.

AQA staff are alert to periods of peak workload or extensive work requirements out of normal office hours<sup>1</sup>. Ways of addressing these circumstances should be discussed ahead of time if possible. Potential approaches to mitigating or compensating for excessive workload include job-sharing between staff, time in lieu provision and temporary staff assistance.

3.2 AQA staff contracts include provisions for sick leave for personal illness or injury, or for the care of a whānau member who is ill or incapacitated, as and when required. The employer has the right to require a medical assessment if it is considered a staff member's performance is compromised by a medical condition.

AQA provides its staff, free of charge, with annual flu vaccination (as part of Universities New Zealand arrangement with WorkingWise). AQA staff are expected not to come to work if they have an infectious illness. If able to do so, staff may work from home during such an illness. AQA is alert to health issues of auditors and makes appropriate provision for these if affecting an audit, including the possibility of standing an auditor down from a site visit if considered necessary.<sup>2</sup> AQA takes a first aid kit and basic medication to audit site visits. Following advice, additional medical supplies may be taken to overseas site visits.

3.3 AQA covers the cost of a vision test for staff whose work entails at least 50% of a working day using a computer or screen device. Such testing will normally be conditional on 12 months continuous employment prior to the first testing. AQA will also provide a subsidy not exceeding

<sup>1</sup> In particular, audit site visits normally include weekend work and travel and working days in excess of 14 hours. Site visits also commonly involve 8-10 hours of near-continuous typing and AQA will liaise with the university being audited to ensure that appropriate facilities are available for such work. Schedules of meetings will be constructed so as to allow appropriate breaks from typing.

<sup>2</sup> Audit panels of five individuals are usually able to cover for absence of one member adequately. AQA would make a decision as to whether or not a substitute auditor would need to be appointed, depending on the timing and duration of absence.

\$300 towards lenses and frames required as a consequence of vision testing to enable the staff member to carry out normal AQA business, except that in cases where spectacles or contact lenses are currently worn AQA will limit its contribution to the costs of standard single lenses (up to \$150). The provision in this clause is applicable to any individual staff member not more than once every two years.

3.4 AQA staff contracts include provisions for Tangihanga, bereavement leave and parental leave. AQA understands and acknowledges that Tangihanga is sacred and irreplaceable.

3.5 As far as possible annual leave should be taken at times preferred by the staff member. This is by agreement and taking into account the particular needs of AQA at that time. There is no requirement that leave be taken at specified times other than that the office is normally closed between Christmas and New Year, this period being in addition to personal annual leave provisions.

3.6 When new technology, responsibilities or expectations are introduced into the workplace, AQA will ensure opportunities are provided for appropriate training and/or professional development for staff directly affected. Such training will include any health and safety implications or information that will enable staff to operate equipment without discomfort and will help maintain their general well-being and cultural competence. An appropriate understanding of Te Reo Māori me ōna Tikanga Māori, Te Tiriti o Waitangi and biculturalism should also be included in the professional development of AQA staff.

AQA carries out regular (currently biennial) assessment of work stations (as part of Universities New Zealand service provision).

3.7 On audit site visits and for other activities hosted by AQA, AQA ensures dietary requirements of participants are provided for and (for site visits) ensures special needs regarding mobility, access or ergonomic challenges are provided for.

3.8 The AQA Director (or in the case of the Director, the AQA Board) will respond promptly to any health and safety concern raised by a staff member, Board member or auditor. Health and wellbeing includes work-related stress.

3.9 AQA will support the 'a-wairua' (spirituality) of staff and stakeholders. When conducting hui AQA will open and close with karakia relevant to the kaupapa. AQA will also acknowledge the mana whenua when conducting hui.

#### **4. Harassment, bullying and discrimination**

4.1 Harassment, bullying, racism or discrimination of any form (physical, psychological, overt, covert) is unacceptable.

4.2 Any instances of harassment, bullying or discrimination shall be reported to the Director, or the Chair of the Board, as appropriate, who shall address the issue promptly and confidentially to the extent possible (taking external advice if necessary).

4.3 AQA will endeavour to address and redress systemic disadvantage and promote equity in quality assurance and enhancement activities.

## **5. Travel and working away from the office**

5.1 AQA staff, Board and auditors are expected to consider their personal well-being while travelling, both domestically and internationally, and advise AQA promptly of any concerns or arrangements that would enhance well-being.

5.2 When staff or auditors are required to drive on AQA business, AQA shall ensure they are fully licensed. Drivers are expected to ensure they are in a fit state to ensure their own safety and that of others, and to advise an AQA staff member if this is not the case.

5.3 AQA will cover the cost of visas or entry permits required by staff, Board members or auditors for the purpose of carrying out AQA or AQA-related business overseas. AQA-related business includes work for other agencies, organisations or institutions with which AQA cooperates for quality assurance purposes.

5.4 Staff, Board members or auditors travelling overseas on AQA business are expected to register with the Ministry of Foreign Affairs and Trade “Safe Travel” website and check that website’s travel advisory notices.<sup>3</sup> Staff must not travel if there is an official advisory against it (as this would nullify any insurance cover).

5.5 Staff, Board members or auditors travelling overseas on AQA business are expected to obtain relevant vaccinations. AQA will cover the cost of these.

5.6 Staff travelling overseas on AQA business must ensure the Director or Board Chair, as appropriate, have contact information for the location of work and/or residence.

5.7 Staff travelling on AQA business are expected to take all reasonable precautions to ensure their personal safety and seek advice promptly from AQA if they have any concerns.

5.7 When staff are using a computer, particularly for more than two hours in a day, while working away from the office, they should take steps to ensure that the computer meets ergonomic requirements. These include adjustable, ergonomic, office chairs, a desk of suitable dimensions to fit the keyboard and screen and an environment free of hazards.

## **6. Insurance**

6.1 AQA holds professional indemnity insurance which covers staff, Board members and auditors.

6.2 AQA will pay for travel insurance to covers staff, Board members and auditors travelling overseas on AQA business.

6.3 When AQA staff or auditors use rental cars on AQA business full insurance cover should be taken.

<sup>3</sup> [www.safetravel.govt.nz/](http://www.safetravel.govt.nz/)

## **7. Reporting**

7.1 Meetings between AQA staff and auditors should explicitly include health and safety and personal well-being matters.

7.2 AQA will report at each Board meeting on any health and safety and personal risk activities that have arisen during the period between Board meetings. This will include reporting on a Register of incidents, near misses and proactive actions taken. Health and safety matters that relate to AQA's office location with UNZ are reported via UNZ.

7.3 The Director or Board Chair should also report on any concerns related to extensive or repeated sick leave of a staff member since this might indicate unsatisfactory work conditions or a responsibility for AQA to address ongoing ability to function adequately (as per clause 3.2 above.).

7.4 AQA staff, members of the AQA Board and auditors have an obligation to ensure that any health and safety issues are reported promptly.

## **8. Further information**

8.1. Further information including information about working from home is available on the Employment New Zealand and Worksafe websites.

## **P9 Fraud and Theft Prevention and Investigation Policy**

<b><i>Created</i></b>	<b><i>2006 (Created as P5, redesignated P9 August 2016)</i></b>
<b><i>Last reviewed</i></b>	<b><i>March 2022</i></b>
<b><i>Previous reviews</i></b>	<b><i>March 2022, March 2021, November 2018, November 2016, July 2013</i></b>

### **General**

#### **1 Zero Tolerance**

AQA has zero tolerance regarding fraud and theft. AQA will ensure that all allegations of fraud or theft, raised by any source, will be taken seriously and properly investigated.

Fraud and theft are considered to be serious misconduct and the relevant clauses of employment agreements will apply where AQA staff are alleged to have been involved in fraud or theft.

#### **2 Definition**

The term fraud refers to:

*an intentional act by one or more individuals among management, those charged with governance, employees or third parties, involving the use of deception to obtain an unjust or illegal advantage. (Auditing Standard AS-206: Fraud and Error)*

Examples of fraud include manipulation or falsification of reports, misapplication of accounting policy, misrepresentation in a financial report, inappropriate or unauthorised use of intellectual property, or theft of assets.

Theft is as defined in Section 219 of the Crimes Act (1961).

#### **3 Board responsibility**

The Board of AQA accepts that it has a responsibility to protect the physical, financial and intellectual resources of AQA. It has agreed that AQA has a responsibility to prevent and detect fraudulent actions and theft. It also accepts that any investigation into an allegation of theft or fraudulent action will be conducted in a manner that conforms to the principles of natural justice and is procedurally just and fair.

#### **4 Internal controls**

AQA requires:

- a minimum of two authorisations on all bank accounts and banking transactions;
- the regular checking of financial reports and reconciliations of accounts, by the Director;
- the regular checking of AQA employees' credit card and travel card accounts by the Chair of the AQA Board;
- all transactions to be approved in accordance with agreed delegated authority;

- the use of accounting systems that follow GAAP (generally accepted accounting practice) and that enable AQA to meet all relevant financial reporting standards promulgated by the External Reporting Board;
- an asset register to be maintained;
- the use of good practice procurement for third party suppliers;
- the verification of new suppliers through sighting and retaining a copy of the company incorporation certificate, and a printed bank deposit slip, and/or other good practice approach;
- separation of invoicing and payment processes;
- the external preparation of wages, salary and income tax calculations (currently undertaken by Universities New Zealand);
- the awareness by all staff of their responsibility to report any suspicions of improper or fraudulent actions or theft by staff, contractors, suppliers or any other person associated with AQA; and
- the referee checks or due diligence checks of the Director, employees, Board members and any person acting on behalf of AQA.

## **5 Allegations**

In the event of an allegation of theft or fraud, the following principles shall hold and actions shall occur:

### **Principles**

- any allegation of theft or fraud must be subject to due process, equity and fairness;
- all matters related to an allegation shall remain strictly confidential;

### **Alert and advice**

- alert the Chair of the Board, or NZVCC in the event that the allegation concerns the Chair;
- take any immediate steps to reduce further theft or fraud risk;
- seek advice from appropriately qualified sources;
- inform the person who is the subject of the allegation that an allegation has been received, provide a copy of this policy and request a meeting with him/her at which a representative or representatives are invited to be present to discuss the steps to be followed;

### **Investigation**

- as soon as possible, record the details of the allegation, the person or persons allegedly involved, and the (estimated) quantity and/or value of the theft or fraud;
- request a written statement from the person who has alerted AQA to the alleged theft or fraud, with details as to the nature of the alleged theft or fraud, the time and circumstances in which this allegedly occurred, and the quantity and/or value of the alleged theft;
- all written information is to be kept secure.
- meet with the person who is the subject of the allegation of theft or fraud and representatives to explain the allegation against him/her;
- provide a reasonable opportunity for the person who is the subject of the allegation to provide a written response to the allegation;

- consider the evidence and advice received and, in consultation with the Chair of the Board or NZVCC, determine whether a prima facie case exists; and
- if no prima facie case is considered to exist, document this decision and record that no further action is to be taken with respect to the person who is the subject of the allegation.
- Inform the financial auditors.
- Should any delegated staff member or any other staff member improperly disclose information, the Director, Chair of the Board or NZVCC shall consider if that person or persons is/are in breach of confidence and if further action is required. Any action considered must be in terms of the applicable conditions contained in the staff member's contract of employment and any code of ethics or code of responsibility by which the staff member or Board member is bound.

#### Action

If a *prima facie* case exists the Director, Chair of the Board, or NZVCC, shall:

- invoke any disciplinary procedures contained in the contract of employment, should the person be a staff member; and/or
- lay a complaint with the New Zealand Police; and/or,
- commission an independent expert investigation; and/or
- seek legal advice; and/or
- inform the New Zealand Vice-Chancellors' Committee and AQA's financial auditors.

#### **6 Statement on behalf of AQA**

Any intimation or written statement made on behalf of AQA and related to any instance of supposed or actual theft or fraud may be made only by the Chair of the Board, who shall do so after consultation with the Director and, if considered appropriate, after taking expert advice.

Any statement related to an allegation concerning the Chair of the Board may be made only by the Chair of the Vice-Chancellors' Committee, or a member of that committee acting on behalf of the Chair (and who is not a member of the AQA Board).

## Board Procedures

### GP10 General expectations of a member of the Board

<i>Created</i>	<i>2001 (Created as P20)</i>
<i>Last reviewed</i>	<i>November 2021; March 2021 Edit to reflect NZVCC direction about Board Honoraria and expectations; November 2018</i>
<i>Previous review</i>	<i>July 2013</i>

#### 10.1 With respect to universities

With respect to universities, Board members should have:

- an interest in helping to ensure that New Zealand universities are meeting their own expectations with respect to the quality assurance and quality enhancement of , teaching, learning and student experience activities and student outcomes, and to meeting the expectations of the wider community external to the universities to support confidence in the quality of universities; and
- a measure of understanding of, and a willingness to deepen that level of understanding of, principles and practices associated with quality assurance, especially with regard to the academic and professional activities of universities.

#### 10.2 With respect to AQA

With respect to AQA, Board members should have:

- an ability to participate in Board deliberations, to contribute their own ideas, to receive and consider the ideas of others, and in so doing to help establish and review strategic direction and the framework of policies which support the regular operations of the secretariat, and to monitor its ongoing performance;
- a willingness to bring their own individual skills and experience as a contribution to building up and maintaining the collective skills and experience of the Board necessary to its responsibilities in enabling AQA to fulfil its terms of reference efficiently and effectively;
- a willingness to participate in Board training that supports AQA's strategic development; and
- a willingness to represent the Board informally as appropriate in the network of relationships and situations that belong to their individual associations, and to ensure that the Board is aware of attitudes and issues that may be of importance to the work of AQA.

#### 10.3 Commitment

The Board seeks members who have the time:

- to undertake a general expectation of six days per annum of AQA work;
- to attend and contribute to typically three one-day regular meetings of the Board, held normally in March, July and November;
- to respond, mainly by e-mail, to requests for comment or decision on matters relevant to AQA activities;
- to read and approve for publication the audit reports prepared for New Zealand universities;
- to review inter-cycle reports from universities; and
- to contribute to the work of AQA through membership of a Board committee or small ad hoc working groups or attend activities/seminars related to quality assurance matters, particularly those of relevance to the academic life of the universities; or otherwise make a specific contribution to some activity based on specialist knowledge or experience.

#### **10.4 Confidentiality**

All Board members are required to sign a confidentiality agreement with respect to information relating to universities or individuals involved in university and audit activity.

## **GP11 Conduct of Board Business**

*Created* November 2010 (Created as P23)

*Last amended* November 2021

*Previously amended* November 2018, July 2013

### **11.1 Meetings of the Board: Standing Orders**

#### **11.1.1 Notice of Meetings**

Ordinary meetings of the Board shall be held typically three times a year, normally in March, July and November/December. Meeting dates for the following year will be set in the November meeting.

The agenda for a meeting shall be sent or made available electronically to all members of the Board not less than one week before the day assigned.

A member of the Board may initiate any matter for discussion by giving notice of motion in writing to the Chair of the Board not less than two weeks before the meeting at which it is requested the matter be considered.

The business to be transacted at any meeting of the Board shall be specified in the agenda.

Upon receipt of a request in writing from not fewer than three members stating the business to be transacted, the Chair of the Board shall call a special meeting. Notice of such a meeting shall be sent to all members of the Board not less than two weeks before the day assigned.

#### **11.1.2 Quorum**

The quorum for a meeting of the Board shall be five members.

#### **11.1.3 Conduct of Meetings**

Meetings may be held in person or via videoconference.

The Chair of the Board shall chair meetings of the Board. In the absence of the Chair, the Deputy Chair of the Board shall take the Chair and, in the absence of both the Chair and Deputy Chair, the members of the Board present shall elect a member present to chair that meeting.

At every ordinary meeting of the Board, minutes of previous meetings not hitherto 'confirmed' shall be submitted for approval as a correct record before any other business is transacted.

Every member of the Board when speaking shall address the Chair and shall not without the leave of the Chair speak twice to the same motion or amendment except to ask a question or to explain some matter upon which the member has been misunderstood; provided that the proposer of any motion or amendment thereto shall be entitled to reply to the debate before the motion or amendment is put to the vote.

If an amendment to a motion under consideration is proposed the debate thenceforth shall be addressed to the amendment and not to the original motion. No amendment may be proposed to an amendment motion, but a member may give notice during the debate of intention to move a further

amendment to the original motion at the conclusion of the debate on the first amendment. If an amendment on being put to the vote is carried, any further debate shall be on the original motion as amended unless a further amendment is moved.

The debate on any motion may be interrupted by the raising of a question of order or by a motion for the reading of any document relevant to the matter. All questions of order shall be dealt with by the Chair before any further consideration of the matter before the Board.

The debate on any motion may be suspended by a procedural motion that the Board adjourn; or that the question be put; or that the Board proceed to the next business; or that the matter be referred (or referred back) to the relevant subcommittee or individual.

Procedural motions shall be put to the vote immediately without discussion or debate. All business of the Board shall be decided by resolution, moved by a member of the Board and agreed to by a majority of the members voting

A motion of any kind being put shall be determined in the affirmative or the negative by a majority of the voices 'aye' or 'no'.

The Chair shall state whether the ayes or noes have it, and unless a division is called for, that decision shall be conclusive.

If a division is called for, the Chair shall require a show of hands, 'aye' or 'no', and a majority of those voting shall determine the decision. The Chair has a deliberative vote in a division and a further vote in the case of an equality of votes.

## **11.2 Minute Keeping**

The Director shall be responsible for ensuring minutes of all business transacted are kept.

## **11.3 Consultation between meetings**

### **11.3.1 Audit Reports**

With regards to audit reports, the Director may consult with Board members directly by email for the confirmation of audit reports prior to sending these to the university audited.

### **11.3.2 Other Matters**

With regards to other matters, the Chair, or Director with the agreement of the Chair, may consult with Board members by email, teleconference or other means as required.