



Te Kāhui Kāhu

Social Sector Accreditation Standards

Level 3

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About us

Te Hītori | History

We were established in 1989 as part of the Department of Social Welfare (which later became the Ministry of Social Development), to assess social service organisations against a set of standards.

In 2016, a group of government agencies developed and published the Social Sector Accreditation Standards, which included ten core standards and specialist standards. Our unit became Social Services Accreditation and we expanded to provide assessment services for other government agencies.

In 2021 we became Te Kāhui Kāhu, which was endorsed by Te Taura Whiri i Te Reo (Māori Language Commission). We identified with 'Te Kāhui Kāhu' which refers to a cluster of hawks, a metaphor for the keen and sharp sight of our assessors.

We now assess organisations on behalf of seven government agencies, including:

- Department of Corrections - Ara Poutama Aotearoa
- Ministry of Housing and Urban Development - Te Tūāpapa Kura Kāinga
- Ministry of Justice - Te Tāhū o te Ture
- Ministry for Pacific Peoples - Te Manatū mō ngā Iwi ō te Moana-nui-ā-Kiwa
- Ministry of Social Development - Te Manatū Whakahiato Ora
- Oranga Tamariki - Ministry for Children
- Social Investment Agency - Toi Hau Tāngata.

Our work means government agencies can be confident that approved or accredited providers have the systems in place to operate effectively and to deliver services that are safe for people to use.

Moemoeā | Vision

New Zealanders are confident to use social services that help them live the lives they choose.

Kaupapa | Purpose

We help to make sure that social services are safe for New Zealanders to use.

Aronga | Mission

We assess social services against a set of standards to help them succeed.

Ngā Uara | Values

In February 2025, we launched our new uara, co-designed with kaimahi (staff). To help embed these meaningfully, tohu (symbols) were created. Each tohu draws on toi Māori principles and tells the story of the uara it represents.

Introduction to the standards

There are 10 core standards and three specialist standards. Each standard has a set of criteria with guidance to help you understand how to meet the criteria.

Using the guidance

We collaborated with a group of social service organisations to understand how they use our information to meet the standards, what works for them and what causes problems. The providers told us they want us to be clearer about what they must do to meet the standards.

The guidance now explains this more clearly. Under each criteria we will ask you for documents or a conversation to understand whether your organisation has met the criteria. We may also ask for further information to confirm that what you have shown or shared with us is reflected in your practice.

We provide a series of prompts, which are explained below:

- **Show us** means we need to see an electronic or physical document
- **Share with us** means we need you to explain how something works in your organisation
- **Notes** are additional information that will help you meet the standard
- **Important** highlights significant information
- **Recommended resources** link you to additional information
- **Legislation** links you to legislation
- Tickable circle if you want to tick off each show us/share with us when they are done.

Acknowledgements

We extend our humble appreciation to the community leaders and social service providers, who generously contributed their time, expertise, and insight to the preparation of this document. Their involvement was fundamental to ensuring inclusion, cultural integrity, and māramatanga (understanding). Their partnership has enriched this project and its outcomes.

Contributing organisations

- Barnardos Aotearoa
- Christchurch Resettlement Services
- Kainga Pasifika Services
- K'aute Pasifika Trust
- Kura Kārearea
- Ngāpuhi Iwi Social Services
- Out of School Care Network (OSCN)
- Te Rūnanga o Kirikiriroa
- Raukawa Whānau Ora
- Wellington Women's Refuge

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Client-Centred Services

The organisation treats people with respect and delivers services in a manner that has regard for their dignity, privacy and independence.

Why this standard matters

People using your service have the right to be heard, respected and actively involved in decisions that impact them. They deserve to be treated with manaaki and mana.

Criteria 1

The organisation promotes client-centred practice as central to its service development and delivery.

Guidance

Share with us

- How you involve clients in developing your services, and how you seek their feedback on the services they receive.

Show us

- You have a policy or procedure that protects staff and clients who raise concerns in good faith or make protected disclosures.

Share with us

- How you set behaviour expectations for people who work with clients but are not staff.

Show us

- You make sure that people with disabilities have the same quality of service as others, by:
 - making certain it is not harder for them to use your service
 - supporting people to make their own decisions and express their preferences
 - providing essential facilities that meet their needs, such as accessible toilets, if your services are delivered on site.

Share with us

- If you have decided not to provide a service to someone because of their disability, and how you reached this decision.

Note: You must attempt to accommodate a person's needs before deciding not to provide a service. You may only decline service if:

- providing the service would cause serious difficulty for your organisation, e.g. because of cost, lack of resources, the impact on your service
- there is a health and safety risk that you cannot reasonably reduce or manage.



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Community Wellbeing

The organisation provides services which reflect the principle that the welfare and interests of the child or young person are first and paramount, and the wellbeing of all is upheld.

Why this standard matters

People need to know your services will protect the rights and safety of mokopuna, tamariki, rangatahi, kaumātua and vulnerable adults.

Criteria 1

The organisation provides services in a manner consistent with section 4A of the Oranga Tamariki Act 1989, where services reflect the principle that the welfare and interests of the child or young person are the first and paramount consideration.

Guidance

Important: This criteria only applies to providers who deliver services directly to children and/or young people.

Share with us

- How you make sure that a child's safety, wellbeing and best interests are paramount in all decision-making.
- How you involve children and young people in decisions that affect them in ways that are appropriate to their age, understanding and circumstances.

Show us

- Your policies and procedures for managing behaviour include:
 - how to manage behaviour in a safe and respectful way while upholding the mana of children and young people
 - behaviour management that is not to be used, e.g. physical punishment, seclusion or punitive practices
 - how you determine when a behaviour support plan is needed for a child or young person, and strategies to reduce the need for intervention
 - how you involve the child or young person and their family or whānau in behaviour support plans, where possible.

Criteria 2

The organisation has a process for dealing with allegations of abuse and situations that raise concerns about the safety of a client or associated community member.

Guidance

Important: This criteria is not limited to concerns about your client. It also applies when a client or another person shares information about anyone who may be at risk, for example, a whānau member or friend. Your organisation must have a process for responding to any abuse or safety concerns.

The law allows anyone who believes that any child or young person has been, or is likely to be, harmed (whether physically, emotionally or sexually), ill-treated, abused, neglected or deprived to make a report of concern to Oranga Tamariki or NZ Police.

Show us

- Your policies and procedures for managing allegations of abuse or other concerning situations. These must include:
 - clear information about the different types of abuse or neglect
 - how staff respond if someone is in immediate danger, including calling 111
 - that staff are required to report any disclosure of abuse or harm, and how clients are told about this requirement
 - the steps staff must follow when responding to a concern, and how the process will be recorded
 - the steps for reporting concerns to Oranga Tamariki, NZ Police or relevant professional bodies
 - how you treat everyone involved honestly and fairly as you respond to a disclosure
 - the steps for managing allegations of abuse against a staff member
 - how client safety will be regularly monitored.

Continues over the page 

Show us

- Your records of any allegations of abuse or concerns raised about a person's safety, and how these were managed. If the concern involves a client, show us that it is documented in their client record.
- Any records or reports of concern about children or young people that your organisation has made to Oranga Tamariki or NZ Police.

Legislation:

[Child protection policies | The Children's Act 2014](#)

[Reporting of child abuse | Oranga Tamariki Act 1989](#)

Recommended resources:

[Identifying Elder Abuse | Office for Seniors](#)

[What is Child Abuse? | Child Matters](#)



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Staffing

The organisation has the staffing capability and capacity to deliver services safely.

Why this standard matters

Taking steps to employ and engage people who can keep others safe will uphold the mana of your organisation and the communities you serve.

Criteria 1

The organisation's staffing and staff relations policy and procedures comply with the relevant legislation.

Guidance

Share with us

- How you ensure your staffing policies and procedures meet current employment laws.

Criteria 2

The organisation includes in its definition of staff anyone the organisation relies on to deliver its services. This includes caregivers, volunteers and contractors, as well as paid staff members.

Guidance

Show us

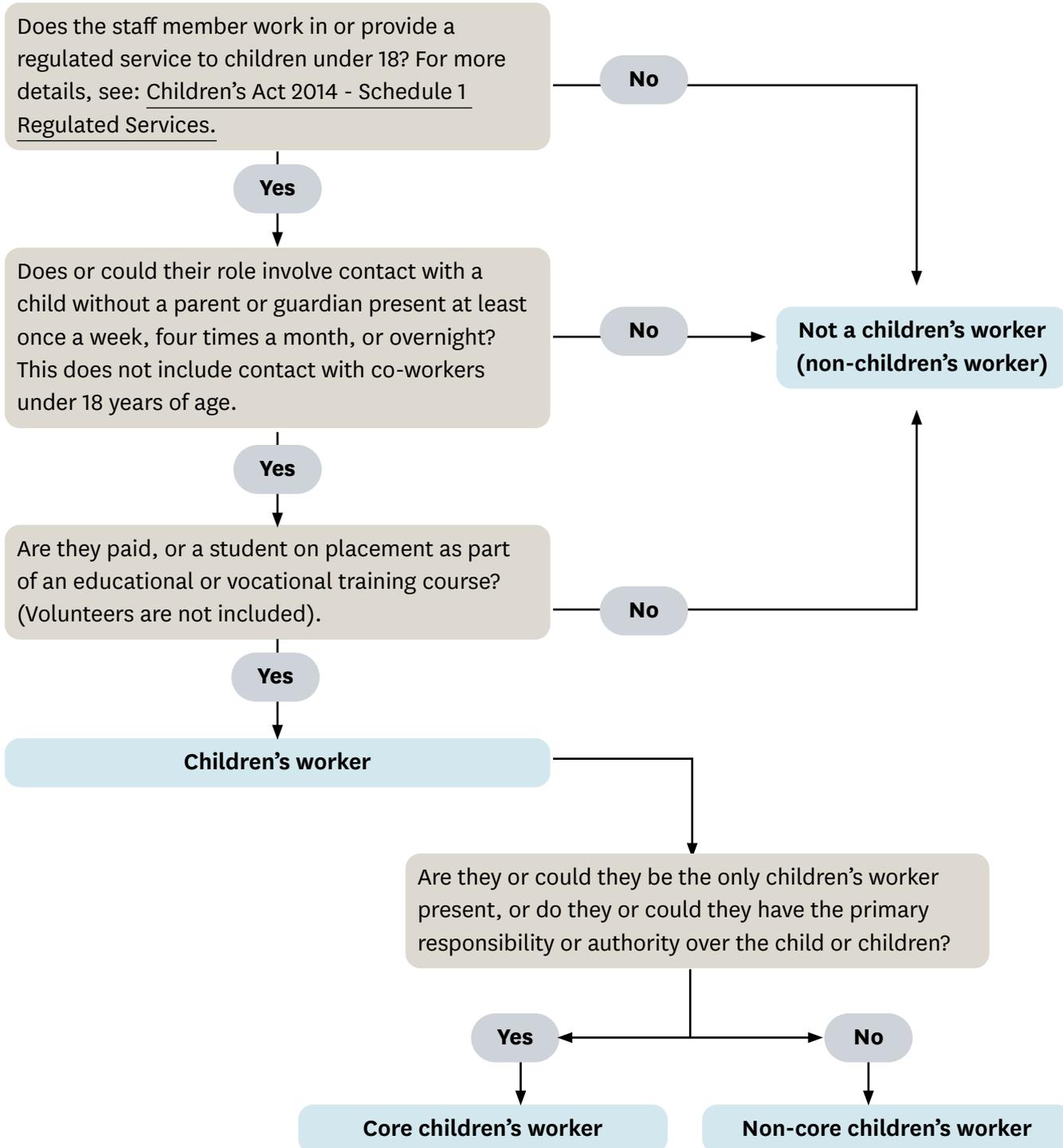
- Your staffing policies and procedures define 'staff' as anyone working for your organisation, including:
 - paid employees
 - governance members, e.g. board or committee members
 - contractors
 - interns
 - volunteers
 - people involved in religious ministry, e.g. pastors, priests or faith leaders.

Continues over the page 

Show us

- You identify and document the following roles if your organisation employs or engages:
 - core children’s workers
 - non-core children’s workers.

You can use this flowchart to help you work out whether a staff member is a **children’s worker** under the Children’s Act 2014, and whether they are **core** or **non-core**.



Recommended resources:

[Definition of children’s worker | The Children’s Act 2014](#)

[Guide to children’s worker safety checking | Oranga Tamariki](#)

Criteria 3

The organisation has sufficient qualified and competent staff to deliver its services.

Guidance

Share with us

- How you ensure your staff have the appropriate skills, qualifications, cultural knowledge or experience to perform their roles effectively.

Show us

- Your staff hold current professional registration if required for their roles, e.g. social workers.

Note: Staff do not need to hold a qualification unless it is required for their role or by your funding agreement. For example, social workers must be registered which requires them to hold the relevant qualification.

Criteria 4

The organisation uses a clear, transparent and open process for recruiting and vetting suitable staff including members of the organisation's governance body. Vetting of staff is to include, but is not limited to, a New Zealand Police vet.

Guidance

Important: Vetting is a point-in-time check that shows whether a person is safe to work with children or vulnerable adults. It's not just about finding out if they have a criminal record, it's about looking at the whole picture before you decide to appoint them. Vetting can include:

- a New Zealand Police vet (NZ Police vet)
- a Ministry of Justice criminal record check (MoJ check)
- a safety check for children's workers
- reference checks
- an interview
- reviewing the person's CV or work history.

Recommended resources:

[Children's \(Requirements for Safety Checks of Children's Workers\) Regulations 2015](#)

[Criminal record check | Ministry of Justice](#)

[NZ Police Vetting Service](#)

[Vetting | Te Kāhui Kāhu](#)

Show us

- Your recruitment policies and procedures include processes for:
- assessing the skills, experience and qualifications relevant to the role
 - completing reference checks
 - checking the status of professional registration, if required
 - completing an MoJ check or NZ Police vet
 - completing safety checks and risk assessments for children’s workers before they are employed or engaged.

Show us

- Staff records include evidence you have completed the following initial vetting checks, as applicable:

Requirement ¹	Children’s workers	All other staff
Identity confirmation	✓ (incl. checking the identity hasn’t been used before)	✗
5-year work history	✓	✗
Reference checks	✓ (1x non-whānau)	✓ (1x)
Professional registration if required (for example a current practising certificate)	✓	✓
Interview	✓	✗
NZ Police vet	✓	✓ (or MoJ check ²)
NGO caregiver vet	✗ ³	✗ ³
Risk assessment	✓	✗ ⁴

1 These requirements are explained in more detail in the ‘Words and terms you need to know’ section.

2 The type of vet or check that is needed for each role is explained in the next section.

3 Unless required by your contract.

4 Not required unless information from the recruitment or vetting process raises a concern (see Criteria 5).

Use the following information to decide if a NZ Police vet or MoJ check is required for the role.

A NZ Police vet is required for:

- core or non-core children's workers, and must be completed as part of the safety check, before employment or engagement
- any staff member or volunteer who:
 - works or volunteers with vulnerable adults, e.g. elderly or disabled people
 - volunteers with children
 - works with children but is not considered a children's worker.

A MoJ check is required for:

- all other staff, including governance members.

Note: If you employ or engage a children's worker who is registered and has a current practising certificate from the Teaching Council of New Zealand, they will already have been Police vetted as part of their three-year certification process.

Note: A NZ Police vet must match the role of the staff member. If they move into a role that requires a NZ Police vet, a new one must be completed. If they become a children's worker, a full safety check (including receiving and reviewing the NZ Police vet result) must be completed before they begin the new role.

Note: If you request a NZ Police vet for an applicant and your request is declined by the Vetting Service, complete a MoJ check and keep the decline in your records.

Show us

- You have completed a risk assessment for each children's worker. The assessment must be completed before staff begin their role and must consider:
 - all information gathered during the safety check
 - whether the person is safe to work with children, any risks they present and how serious those risks are
 - whether a core worker exemption has been granted (if relevant see criteria 5.2).

Recommended cover sheet for children's worker files:

[Children's worker initial safety checking cover sheet | Te Kāhui Kāhu](#)

Show us

- Your recruitment policies, procedures and the letter of offer or agreement to employ or engage a staff member (not a children's worker), clearly state that:
 - job applicants must be vetted (including but not limited to a NZ Police vet or MoJ check, as required)
 - job offers will not be made until the vet or check results have been received and reviewed, or will be conditional on a satisfactory result from the vet or check.

Share with us

- How you made sure clients were not exposed to undue risk if you've had an applicant start in their role before vet or check results were received and reviewed.
- What actions were taken, if any, once the results were received.

Criteria 5

The organisation will follow a robust decision-making process in responding to the results of vetting, including safety checking.

Guidance**Show us**

- Your staffing policies and procedures include:
 - how you respond to and record concerning findings from vetting of new or existing staff
 - who is responsible for decisions to appoint or retain staff, and any actions to be taken when concerns arise
 - a decision-making process for addressing concerns about new or existing staff that considers
 - how serious the concern is
 - conviction history, how recent, if it shows a pattern of behaviour, and any rehabilitative steps they have taken
 - how it affects their suitability for the role
 - any risk to the safety and wellbeing of the people you support.
- The documented process you followed to decide whether to appoint or retain any staff whose vetting checks raised concerns.

Criteria 5.1

The organisation effectively manages any staff with a conviction, including members of governance.

Guidance

Show us

- Your staffing policies and procedures include a documented risk management plan for any new or existing staff who may present a risk to other people. This covers:
 - what risk has been identified
 - who is involved and their responsibilities
 - the staff member's agreement to the risk management plan
 - review timeframes
 - any required supervision, restrictions or supports.

Criteria 5.2

Unless a core worker exemption is held, an organisation does not employ a core children's worker who has a conviction for a specified offence under Schedule 2 of the Children's Act 2014.

Guidance

Important: If a NZ Police vet has been requested for a core children's worker, the result will indicate if that person has a specified offence. It is illegal to employ or engage any person as a core children's worker if they have a conviction for a specified offence, unless they have been granted a core worker exemption.

Show us

- If you have employed or engaged a person who requires a core worker exemption:
 - a letter from Te Kāhui Kāhu addressed to your organisation confirming the individual holds a current core worker exemption
 - a record of your decision-making process and the agreed risk management plan
 - records of any changes made to the risk management plan or employment conditions
 - records of any disciplinary action taken.

Share with us

- How you implemented the risk management plan agreed at the time the person was appointed.
- How you ensure that any conditions attached to the core worker exemption are being met.

Recommended resource:

[Core worker exemption application process | Te Kāhui Kāhu](#)

Criteria 6

All staff members have a written agreement of service.

Guidance**Show us**

- An agreement of service for each staff member that is signed by the staff member and your organisation, and is one of the following:
 - an employment agreement that includes or is accompanied by a job description or position description
 - a volunteer agreement
 - a contractor agreement
 - an agreement for people involved in religious ministry, e.g. pastors, priests or faith leaders
 - any other relevant agreement.

Show us

- Documents confirming the appointment of any governance members, e.g. governance meeting minutes, a governance declaration, agreement, deed of appointment or consent to act.
- You have a staff code of conduct that:
 - clearly explains how staff are expected to behave and treat people
 - sets expectations for online interactions, if relevant
 - requires staff to follow your organisations' policies and procedures
 - makes it clear that staff must follow the organisation's policies if they see or suspect abuse or unsafe behaviour in the service or during service activities.

Criteria 7

The organisation provides adequate induction, training, professional development and support for all staff.

Guidance

Show us

- Staff have completed an induction programme that includes training in your policies and procedures for:
 - complaints
 - privacy
 - recognising, preventing, identifying and responding to abuse or neglect of children, young people and vulnerable adults
 - health and safety.
- Records of the training, professional development, supervision and support you provide to staff, both general and role-specific. Where relevant to the role, this includes:
 - cultural inclusiveness and support
 - child protection
 - behaviour support and management strategies
 - training for specialist staff working with clients who are neurodiverse, have experienced trauma, or have high and complex needs.

Criteria 8

The organisation will complete NZ Police checks, and any other relevant vetting for all staff at least every three years.

Guidance

Important: If a re-check of vetting uncovers new information since their employment, it is your responsibility to consider the results and decide any further action.

Show us

- Your staff records include evidence that you have completed the following **repeat** vetting checks every 3 years, as applicable:

Requirement ¹	Children's workers	All other staff
Identity confirmation (If name has changed since last vetting check)	✓	✗
5-year work history	✗	✗
Reference checks	✗	✗
Professional registration if required (for example a current practising certificate)	✓	✓
Interview	✗	✗
NZ Police vet	✓	✓ (or MoJ check ²)
NGO caregiver vet	✗ ³	✗ ³
Risk assessment	✓	✗ ⁴

¹ These requirements are explained in more detail in the 'Words and terms you need to know' section.

² The type of vet or check that is needed for each role is explained in criteria 4.

³ Unless required by your contract.

⁴ Not required unless information from the recruitment or vetting process raises a concern (see criteria 5).

Show us

- That records of police vetting and MoJ checks are kept for all staff from the time they started with your organisation.
- A copy of the name change document used, if the person's name has changed since their last vetting check. See 'Words and terms you need to know' for the list of documents.
- If staff have a risk management plan, it is updated with new information including re-vetting results.

Recommended cover sheet for children's worker files:

[Children's worker periodic safety checking cover sheet | Te Kāhui Kāhu](#)



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Health and Safety

The organisation ensures clients, staff and visitors are protected from risk.

Why this standard matters

People who come to your premises, including staff, clients and visitors, should be kept safe from harm. They need to know how you will keep them safe, and what you will do if something goes wrong.

Criteria 1

The organisation ensures its place of work, and any place of work it uses or relies on for service delivery, complies with all legal and regulatory requirements.

Guidance

Share with us

- How you make sure your place of work is safe and suitable for staff and clients.

Show us

- A current Building Warrant of Fitness (BWOFF) for your place of work.

Share with us

- If a BWOFF is not required, how you have established that.
- How you are meeting any conditions that apply to your BWOFF.
- If your BWOFF is not current, what is being done to resolve this.

Criteria 2

The organisation will, as reasonably practicable, provide and maintain a working environment for its workers and members of the public that is safe and without risk to health.

Guidance

Show us

- You have health and safety policies and procedures that include:
 - how you identify and manage hazards
 - who is responsible for health and safety, including monitoring hazards and risks
 - how staff are involved, including identifying hazards, assessing risks, and staying informed through regular updates or meetings
 - how staff know who is trained in first aid.

Recommended resource:

[Managing Work Risks | WorkSafe NZ](#)

Show us

- You maintain a hazard register that includes:
 - each type of hazard identified
 - the potential risk each hazard poses
 - the steps taken to reduce or manage the risk.
- You have appropriately stocked first aid kits available in all locations where services are delivered, including vehicles.

Recommended resource:

[First Aid Fact Sheet | Worksafe](#)

Show us

- You keep records of regular maintenance inspections for all premises, and evidence that you have addressed all identified risks.
- You involve your staff in health and safety by:
 - including them in identifying hazards and assessing risks
 - keeping them informed through staff meetings, updates or other communication methods.
- The Risk Assessment and Management System forms (RAMS) that you use to assess and manage risk if you run programme activities with potential risks for children or adults. RAMS forms will include staff-to-child ratios for group activities with children and young people.
- How you keep children safe at your workplace while their parent or caregiver receives services, where relevant.
- If you transport clients:
 - you have a procedure for keeping people safe while travelling, including children, high-risk clients and people with accessibility needs
 - all vehicles you use have a current registration and Warrant of Fitness (WOF) or Certificate of Fitness (CoF)
 - all staff who transport clients hold a current driver's licence and any necessary endorsements, e.g. passenger or class 2 licence
 - child restraints, including seatbelts meet requirements.

Recommended resource:

[Child Restraints | NZ Transport Agency](#)

Show us

- A detailed business continuity and disaster recovery plan that is tailored to the size of your organisation and the services you provide.

Recommended resource:

[Get your work ready for an emergency | getready.govt.nz](#)

Criteria 3

The organisation has safety and emergency plans for the evacuation of its place of work and any other place of work it uses for service delivery.

Guidance

Show us

- You have safety and emergency plans that explain what people need to do in an emergency.
- Exit signs are clearly visible, and evacuation instructions are displayed and simple to follow.
- Emergency exit routes are safe, easy to find and not obstructed.

Recommended resource:

[Evacuation Schemes and procedures | Fire and Emergency](#)

Criteria 4

The organisation responds effectively to adverse events in the workplace.

Note: An adverse event is any accident, incident, or near miss that may cause harm to staff, clients, or the public. A notifiable event is an adverse event that involves serious injury, illness, incident or death. Notifiable events must be reported to [WorkSafe](#).

Guidance

Show us

- You have policies and procedures for adverse events that include:
 - how staff respond and manage the event
 - what support will be provided to any clients or staff
 - who is responsible for notifying WorkSafe, and how they do so.
- You keep records of adverse events that include:
 - the date and time of the event
 - actions taken
 - evidence of any internal investigations completed
 - any new hazards identified, entered in your hazard register
 - records of any notifications to WorkSafe and/or the New Zealand Police.



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Governance and Management Structure and Systems

The organisation has clearly defined and effective governance and management structure and systems.

Why this standard matters

Clear reporting lines help people understand what their roles are, how decisions are made and who is responsible for them. As kaitiaki, this means decisions are made responsibly and the safety, wellbeing and privacy of all people is protected.

Criteria 1

The organisation has a clearly defined and effective governance and management structure and systems.

Guidance

Share with us

- Your New Zealand Business Number (NZBN).
- Your Charities Register number, where relevant.

Note: We will use these numbers to check that your legal status is current.

Show us

- You have documents that clearly define your governance and management structure. This could include any of the following:
 - an organisational chart that shows all staff and their reporting lines and relationships, including governance and management
 - governance and management meeting minutes, management reports or other records of decisions that show how you operate
 - processes for monitoring and responding to management's performance
 - a succession plan for key positions.

Criteria 2

The organisation collects, records, stores and uses information in keeping with the relevant legislation.

Guidance

Share with us

- How you manage the collection, storage, and use of personal information to ensure you meet relevant legal requirements.

Recommended resources:

[Collecting personal information | Office of the Privacy Commissioner](#)

[Holding personal information | Office of the Privacy Commissioner](#)

[Using and disclosing personal information | Office of the Privacy Commissioner](#)

Criteria 2.1

The organisation will follow policies and procedures for the collection, use and retention of personal information.

Guidance

Show us

- Your policies and procedures clearly explain:
 - what personal information is
 - how you collect it
 - the reasons you collect it
 - how you make sure it is only used for the reasons it was collected, unless the law allows otherwise
 - who will have access to it
 - that people have the right to review and correct it
 - how you store it securely
 - how long you will keep it, and how you safely dispose of it when it is no longer needed
 - how privacy concerns are handled, including how you report serious breaches to the Privacy Commissioner.
- Your paper-based records (such as staff and client files) are stored securely.

Recommended resources:

[For organisations to report privacy breaches | Privacy Commissioner](#)

[Protecting customer and employee information | business.govt.nz](#)

Criteria 2.2

The organisation will have appropriate information technology and cybersecurity safety measures in place to protect the privacy and security of information.

Guidance

Show us

- You have security measures that include:
 - tools like firewalls, system updates and antivirus software
 - regular review of passwords and system access
 - protection against theft and damage to devices
 - processes to dispose of electronic devices safely.

Criteria 2.3

The organisation will ensure staff members understand privacy requirements.

Guidance

Show us

- You have appointed one or more privacy officers who help you comply with the Privacy Act 2020.

Note: The Privacy Act 2020 requires organisations to have at least one privacy officer, who can be any member of staff.

Recommended resource:

[Privacy Officers | Privacy Commissioner](#)



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Financial Management and Systems

The organisation is financially viable and manages its finances competently.

Why this standard matters

Strong financial systems and processes support provider accountability, mana, pono and tika. Clear and transparent financial practices build trust and confidence in your services.

Criteria 1

The organisation is financially viable.

Guidance

Show us

- You have signed and approved annual financial statements that confirm your organisation is solvent. These must be:
 - signed by the accountant who prepared them
 - signed by a governance representative or a senior leader responsible for financial oversight (if there is no governance structure)
 - no more than 18 months old from the end of your last financial year.

Note: If you're a sole trader or small company that isn't required to prepare full financial statements under IRD rules, you can provide two consecutive years of IR10 Financial Statements Summaries filed with IRD instead.

Recommended resource:

[Financial reporting requirements for companies | Inland Revenue](#)

Show us

- You have a current financial year projected budget, prepared on the same basis as your financial statements, showing expected income and expenses.
- You have a 12-month cash flow projection (GST inclusive) showing how you'll cover your bills on time, including:
 - income and expenses
 - new asset purchases
 - financing obligations, e.g. hire purchases, loan repayments
 - tax payments
 - drawings (for companies).

Note: Please see the scenario at the end of this standard for a detailed cash flow example.

Note: Larger or higher-risk organisations may need to provide more detailed projected budgets and cash flow forecasts. For example, if you have different streams of income, rely on multiple funding sources or there is evidence that you may have financial challenges.

Recommended resources:

[Budgeting and Financial Management Guide | Business.govt.nz](#)

[Cash Flow Forecasting Guide | Business.govt.nz](#)

[Cashflow template for providers | Te Kāhui Kāhu](#)

Show us

- You have evidence that you are compliant with tax rules, including GST, PAYE, ACC levies, income tax and other tax obligations.

Criteria 2

The organisation has financial management systems appropriate to the size and complexity of the organisation.

Guidance**Show us**

- That you have policies and procedures appropriate to the size and complexity of your organisation.

Criteria 3

The organisation has adequate insurance cover for the size and complexity of the organisation.

Guidance

Show us

- You have liability insurance and insurance for any properties, vehicles and assets you own.
- That for each type of insurance, you have a current insurance certificate or policy document (from your insurer) that includes:
 - the insurer's name
 - policy coverage details
 - expiry date.
- If your organisation decides not to have certain insurance coverage, your written rationale for this decision.

Note: Insurance policies should align with your organisation's specific needs and consider its size and complexity.

Recommended resource:

[Commercial Insurance Overview | Insurance Council of New Zealand](#)

Criteria 4

The organisation has arrangements for the regular independent audit, or in some cases review, of financial accounts.

Guidance

Show us

- You prepare financial statements based on how much central government funding your organisation receives.

If your organisation receives... from central government	You must provide...
Less than \$100,000 per annum	Annual financial statements.  Note: No audit or review is required.
\$100,000 or more per annum	A full audit including: <ul style="list-style-type: none"> • audited annual financial statements • audit report and auditor's opinion • auditor's letter.  Note: The auditor must be independent from your organisation and from the person who prepared the accounts.

Note: Central government funding does not include local government funding, GST, OSCAR subsidies or fees charged for services.

Recommended resource:

[Cashflow template for providers | Te Kāhui Kāhu](#)



Social Sector Accreditation Standards

Level 3

Resolution of Complaints Related to Service Provision

The organisation uses an effective process to resolve complaints about service provision.

Why this standard matters

People using your service have the right to speak up when something isn't working for them. They need to know their concerns will be heard, taken seriously, and resolved fairly, safely and with manaaki.

A clear complaints process gives you the chance to learn and improve your service.

Criteria 1

The organisation has a formal process for receiving, considering and resolving complaints that is soundly based in law and is consistent with the principles of natural justice, and ensures the support and safety of the complainant throughout the process.

Guidance

Show us

- You have a written complaints process that:
 - is easy for clients to find and follow
 - includes how to make a complaint and what your organisation will do to address it
 - includes timeframes
 - describes how complaints will be recorded
 - ensures everyone involved is kept safe through the process
 - enables clients to choose what will help them feel safe through the process
 - invites clients to involve whānau, a support person or an independent advocate
 - describes who is responsible for managing a complaint
 - describes how conflicts of interest are managed
 - explains how clients appeal if they are not satisfied with the outcome of their complaint, and gives contact details for your funding agency/agencies and Te Kāhui Kāhu.

Recommended resources:

For guidance on setting timeframes for your complaints process, refer to the [Timeframes for responding to complaints | Health and Disability Commissioner](#)

Information about how to make a complaint to Te Kāhui Kāhu is available at [Complaints | Te Kāhui Kāhu](#)

Show us

- If a complaint relates to an allegation of abuse by any member of your organisation, that you:
- reported the complaint to relevant organisations to investigate
 - took action to keep people safe while completing an investigation
 - checked whether similar complaints about the staff member had been made before, or if past records showed a pattern
 - took appropriate professional disciplinary action, if relevant.

Note: Complaints that relate to abuse should be reported to relevant organisations, e.g. NZ Police, Oranga Tamariki or any professional registration body such as the Social Workers Registration Board.

Recommended resources: Information about how to make a complaint to Te Kāhui Kāhu is available at tekahuikahu.govt.nz/contact-us/complaints.html



Social Sector Accreditation Standards

Level 3

Quality Improvement

The organisation aims for excellence and manages the quality and risk of services.

Why this standard matters

Clear processes to review your performance, policies and practices strengthen tikanga tūraru and ensure that risks are well managed.

Criteria 1

The organisation regularly monitors and makes improvements to its services.

Guidance

Show us

- How you regularly monitor your services. This could include:
 - reviewing and updating your policies and procedures
 - making sure your systems and processes are working as intended
 - tracking the performance of your organisation
 - monitoring client outcomes
 - gathering and analysing feedback from clients.

Share with us

- How you make policies and procedures available to staff, clients and their support networks when they ask for them.

Note: You only need to make policies and procedures available that are relevant to clients. Internal or sensitive documents (such as HR or financial policies) do not need to be shared.

Share with us

- How you review your complaints and identify any patterns or repeated issues.
- How you make improvements to services where needed.



Social Sector Accreditation Standards

Level 3

Client Services and Programmes

The organisation provides client services and/or programmes that meet clients' assessed needs, reflect desired outcomes and goals, and are planned, co-ordinated and reviewed.

Why this standard matters

People using your service trust that the information they share will help you to understand what specific resources are required to tailor services and programmes to meet the needs of all whānau, mokopuna, tamariki, rangatahi and kaumātua.

Criteria 1

The organisation collects appropriate information and ensures the needs of the client match the criteria for service.

Guidance

Important: This criteria does not apply to OSCAR providers.

Show us

- You have policies and procedures that include:
 - how referrals are received, accepted or declined
 - how clients give informed consent before they start using your service.
- You have policies and procedures that ensure client records:
 - are written promptly after any client-related event or conversation
 - are clear, factual and detailed
 - show who wrote them and when.
- Your client records include:
 - the client's name and contact information
 - the client's needs and/or reason for seeking support.

Criteria 1.1

The organisation ensures it has necessary consents.

Guidance

Show us

- Your client records include documented consent from the client, or for children under 16 their parent/guardian, to:
 - participate in services
 - be transported, if needed
 - receive medication or medical help, if needed
 - allow the organisation to share client information with other named organisations, when necessary.

Share with us

- If your service does not require parent or guardian consent for children under 16, how you check that the child understands the nature of the service and what it might mean for them.
- How you make clients aware of:
 - their right to make a complaint and how to do this
 - who can access their personal information and how it will be used
 - their right to access and correct personal information
 - their right to an advocate or support person of their choice.

Important: If a person is in the custody or guardianship of Oranga Tamariki and is:

- under 16 years you must get consent for the services they receive. This must come from Oranga Tamariki, or a caregiver/whānau member who has permission from Oranga Tamariki to consent on their behalf
- over 16 years you should inform Oranga Tamariki if the service could impact their wellbeing or care plan.

Note: Consent must be documented. This can be written or electronic. For people over 16, consent can also be in a clearly recorded verbal agreement.

Criteria 2

The organisation develops timely, effective plans for all client services and programmes.

Guidance

Show us

- If you deliver group programmes and activities, your programme plans meet client needs.
- For programmes involving children, activities are child-focused, age-appropriate and offer children choice in both the activities they take part in and how they participate.
- If your service uses individual client plans, you have policies and procedures to ensure that the planning of client services and programmes is timely and effective.

Share with us

- How you help clients achieve their plans.

Note: This might include access to transport, whānau support, internet, kai, social worker support or connections to other social services, depending on the client's needs and the services you provide.

Show us

- Your client records include:
 - plans that are developed with the client, within a timeframe that meets their needs
 - actions you will take to reduce identified safety risks, if applicable
 - family/whānau input, where relevant
 - regular progress reviews
 - service conclusion notes, if applicable
 - referrals to other providers, if applicable.

Note: Clients attending short-term programmes, OSCAR programmes or receiving temporary support may not need individual client plans or the above client records. and records the reasons support is needed. They also explain the consent process and get permission for things like transport to view houses.