Te Kāhui Kāhu



Social Sector Accreditation Standards

Level 4

Contents

About us 3

Introduction to the standards 4

Using the guidance 4

Acknowledgements 5

Client-Centred Services 6

Staffing 9

Health and Safety 23

Governance and Management Structure and Systems 26

Financial Management and Systems 33

Resolution of Complaints Related to Service Provision 41

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 six government agencies, including:

- Department of Corrections - Ara Poutama Aotearoa
- Ministry for Cities, Environment, Regions and Transport
- Ministry of Justice - Te Tāhū o te Ture
- 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.



Te honohono | Connection
We build strong relationships



Te ngākau tapatahi | Integrity
We are honest and follow through on our commitments



Te whakawhirinaki | Trust
We create a sense of worth and respect



Te tautika | Equity
We are fair and impartial

Version 2, last updated late October 2026

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
- **Scenario** are lived examples of practice
- **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.

At the end of each standard is a list of **Words and terms you need to know**, with explanations to make their meaning clear.

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

Social Sector Accreditation Standards
Level 4

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

- Your policies and procedures for managing allegations of abuse and other concerning situations. These must include:
  - clear information about the different types of abuse or neglect
  - the steps staff must follow when responding to a concern, and how it will be recorded
  - a process for reporting concerns to Oranga Tamariki, NZ Police or relevant professional bodies when required.



Legislation:

Reporting of child abuse | Oranga Tamariki Act 1989



Recommended resources:

Identifying Elder Abuse | Office for Seniors

What is Child Abuse? | Child Matters

Words and terms you need to know

The following words and terms are used throughout this standard. We've explained them here to help make their meaning clear.

Word/term	Explanation
Allegation	A statement, made with or without giving proof, that someone has done something wrong or illegal.
Clients	People who use your service or take part in your programmes. This might include individuals, families, whānau or groups you support.
Client-centred practice	Practice that focuses on respecting and empowering people by involving them in decisions, tailoring support to their needs and prioritising their values and goals.
Mana	Māori word that means respecting a person's dignity, strength, and integrity.
Manaaki	Māori word that refers to support, taking care of, giving hospitality to, protecting, looking out for – showing respect, generosity and care for others.



Note: Some of the explanations above are not exact definitions but aim to describe the meaning of the words and terms as they are used in this standard.

Back to contents page

Social Sector Accreditation Standards
Level 4

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.



Scenario

ABC Provider took time to make sure their staffing policies met all legal requirements. They used the Workplace Policy Builder to help them. After their policies were in place, they set a six-monthly review cycle to stay up to date with any changes. A staff member monitors the Employment New Zealand website and subscribes to the Ministry of Business, Innovation and Employment (MBIE) newsletter.

When a change is identified, ABC Provider discusses or consults with staff as required by the terms of their employment agreements, then updates the relevant policies and procedures, the staff handbook, and payroll systems and/or terms of their employment agreements.

ABC Provider routinely checks:

- current minimum wage requirements
- rules for deducting money from wages
- minimum leave and rest break entitlements
- their staff's written agreements of service align with their policies.

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.

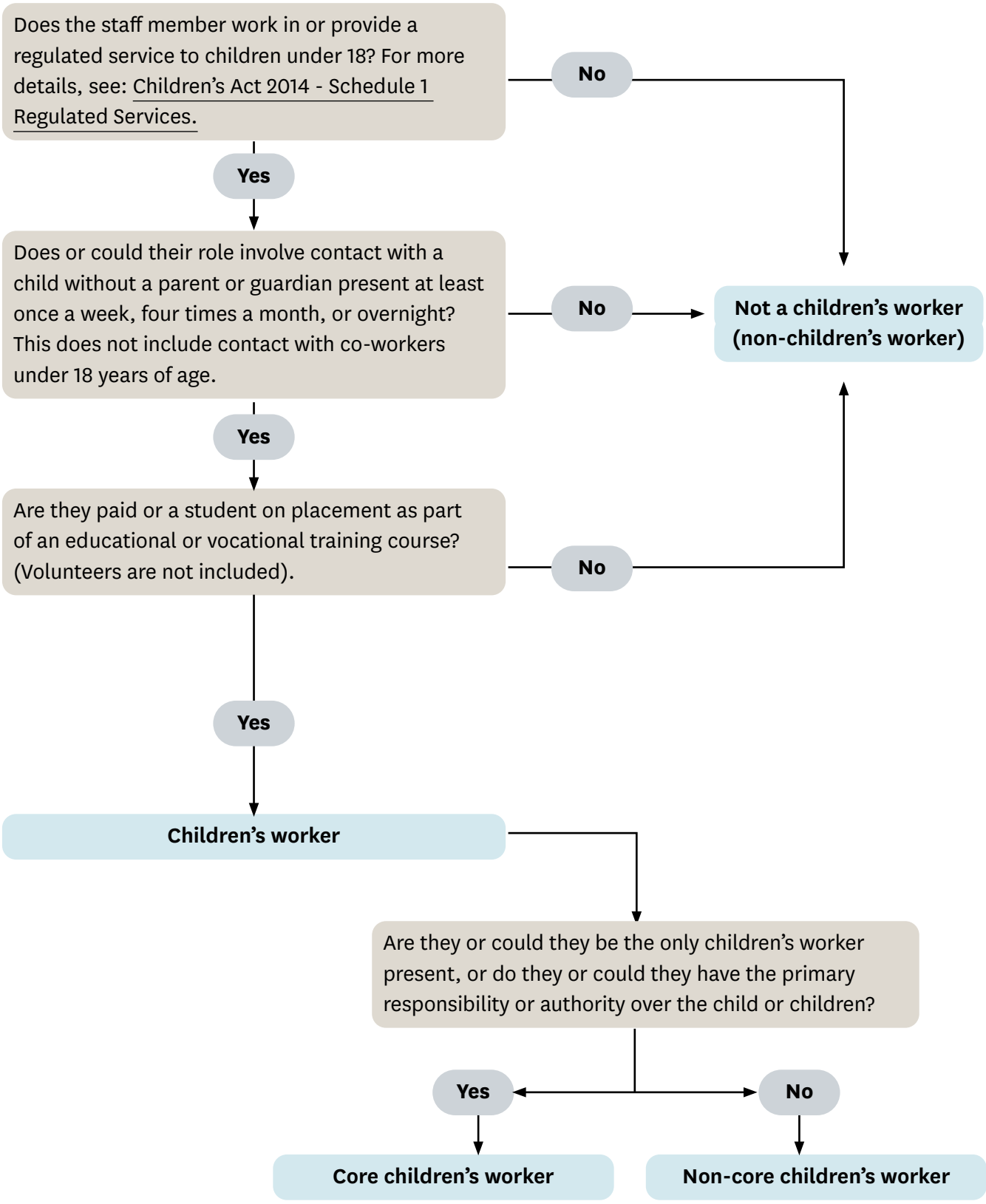
Guidance



Show us

- ◯ Your staffing policies and procedures define 'staff' as anyone working for your organisation. For example:
  - 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.
- ◯ You have identified and documented which roles in your organisation, if any, are core children's worker roles or non-core children's worker roles.

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

Scenario

Core children's worker scenario	Non-core children's worker scenario
Anahera works with rangatahi to help them gain their learner and restricted driver licences. She teaches them road rules, safe driving skills, and helps build their confidence behind the wheel. Anahera is the only children's worker present in the in a car with rangatahi when they are learning to drive. She is a core children's worker.	Alex is a career coach. He and another coach run workshops to help rangatahi develop job readiness skills such as writing CVs, preparing for interviews, and practising workplace communication. Alex works alongside others but isn't in charge of rangatahi or the only children's worker with them. He is a non-core children's worker.

Criteria 3

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: A children's worker safety check has several components. The safety check is not complete until every component has been completed. The risk assessment must be completed last, as it should consider all information gathered during the earlier steps. A risk assessment is required even when no concerns are identified.

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 for children's workers before they are employed or engaged.

Important: Send us your policies and procedures that explain what type of vet or check your staff need. Do not send any completed vetting results.

Use this information to help you decide which vetting checks to include in your staffing policies and procedures.

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
- any staff member or volunteer who:
  - works or volunteers with vulnerable adults
  - 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: 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 your request is declined by the Vetting Service, complete a MoJ check and keep the decline in your records.

Show us

- ◯ If you employ children's workers, your recruitment policies and procedures include the process for completing safety checks for them before they are employed or engaged. These checks include:
  - **identity confirmation** confirming the person is who they say they are by sighting one primary form of ID and one secondary form of ID (or by using an electronic identity service like RealMe), then confirming their identity has not been used by someone else in your organisation
  - **work history from the last five years,** or as much as possible if they've worked for less than five years or have had a break in employment
  - **at least one reference check** where the referee was asked questions about whether the person is safe to be around children
  - **interview notes** that show questions were asked to help determine if the person is safe to work with children
  - **professional registration** if required
  - **NZ Police vet results** including a review of the result
  - **a completed risk assessment** which should 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 3.2).

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.

Recommended cover sheet for children's worker files:

Children's worker initial safety checking cover sheet

Recommended resources:

Children's (Requirements for Safety Checks of Children's Workers) Regulations 2015

Criminal record check | Ministry of Justice

NZ Police Vetting Service | NZ Police

Vetting | Te Kāhui Kāhu

Important: If you employ or engage core children's workers (see definition on page 12), your recruitment policies and procedures must include a process to identify whether an applicant has a specified offence under Schedule 2 of the Children's Act 2014, or an equivalent overseas offence.

It is illegal to employ or engage any person as a core children's worker if they have a conviction for a Schedule 2 (Children's Act) offence in New Zealand, or an equivalent offence overseas, unless they have a core worker exemption.

Show us

- ○ If you employ or engage core children's workers, your recruitment policies and procedures for checking overseas convictions include how you:
  - identify whether an applicant for a core worker role has an overseas conviction
  - decide whether any overseas offence is equivalent to a Schedule 2 (Children's Act) New Zealand offence
  - inform the applicant they can seek a review of any assessment that the offence is equivalent
  - advise the applicant to apply for a core worker exemption if required, and
  - document the process, including how you have decided whether or not an overseas conviction is equivalent to a Schedule 2 (Children's Act) New Zealand offence.

Note: A NZ Police vet will identify specified offences committed in New Zealand. You can request an Australian police vet through the New Zealand Police vetting service but this will not inform you if the offence is equivalent to a Schedule 2 (Children's Act) New Zealand offence. For information on obtaining checks from countries other than New Zealand and Australia and for determining whether overseas offences are equivalent to specified offences, see the Ministry of Education's guidance.

Recommended resources:

Core children's workers and overseas convictions | Ministry of Education

Core children's workers and overseas convictions | Te Kāhui Kāhu

Core worker convicted of specified offence not to be employed or engaged | Section 28 of the Children's Act 2014

Specified Offences | Schedule 2 of the Children's Act 2014

Show us

- ◯ For staff who are not children's workers, your recruitment policies, procedures and the letter of offer or agreement 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 a staff member who is not a children's worker started in their role before vet or check results were received and reviewed.
- ◯ What actions were taken, if any, once the results were received.

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

Show us

- ◯ Your recruitment policies and procedures include a process to repeat the following, at least every three years:
  - NZ Police vet for staff and volunteers who are children's workers and/or work with vulnerable adults
  - MoJ check for all other staff (including governance board or committee members).
- ◯ If you employ or engage children's workers, your recruitment policies and procedures also include a process to repeat the following parts of the safety check at least every three years:
  - identity confirmation if the person's name has changed since the last safety check
  - professional registration, if required
  - risk assessment.

Recommended cover sheet for children's worker files:

Children's worker periodic safety checking cover sheet | Te Kāhui Kāhu

Criteria 3.1

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 action 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 policy or procedure you follow to decide whether to appoint or retain any staff whose vetting checks raised concerns.

Criteria 3.2

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.

Show us

- ◯ If you employ or engage core children's workers, your staffing policies and procedures state you will not employ a core children's worker who has been convicted of a specified offence, unless they have a core worker exemption.

Recommended resource:

Core worker exemption application process | Te Kāhui Kāhu

Criteria 4

All staff members have a written agreement of service.

Show us

- ◯ The agreement of service templates your organisation uses for each staffing role you employ or engage include 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.

Words and terms you need to know

The following words and terms are used throughout this standard. We've explained them here to help make their meaning clear.

Word/term	Explanation
5-year work history	A summary of the work history of a children's worker for the past five years, including roles held and dates of employment. A CV is often used to show this. If a full five-year history isn't available, this should be noted in the risk assessment with an explanation.
Contractors	People or organisations contracted to deliver social services on behalf of your organisation who are not employees, for example, counsellors, youth workers or programme facilitators. This does not include contractors who provide other services like building maintenance or IT support.

Word/term	Explanation
Identity confirmation	Checking a person is who they say they are. This involves sighting original official documents either through an electronic identity service (like RealMe) or by checking primary and secondary forms of ID. In some cases, this may include requesting a statement from a referee or confirming any name changes with supporting documents. As part of the identity confirmation of the safety check, you must also confirm that the identity of a children's worker hasn't been used by anyone else in your organisation. RealMe details, see: Vetting | Te Kāhui Kāhu
Interview	A conversation with a potential candidate to help assess their suitability for a role. It can be held in person, by phone or via technology such as Microsoft Teams or Zoom.
Mana	Māori word that refers to prestige, authority, influence or standing.
Ministry of Justice criminal record check (MoJ check)	A check that shows a person's criminal and traffic offence history. It does not include charges that haven't gone to court, charges where the person wasn't convicted or infringements.
New Zealand Police vet	A background check completed by NZ Police to help assess whether a person is suitable to work or volunteer in certain roles, such as those that include the care and safety of children and vulnerable people. It includes relevant information held by NZ Police in addition to criminal convictions that could affect the person's suitability.
Rangatahi	Young people, adolescents.
Reference check	Information gathered from someone who knows the person in a professional or relevant context, to help assess their character, skills and suitability for the role. For children's workers, referees must not be part of the person's immediate or extended family.
Regulated services	Welfare, support, justice, health or education services. These are defined in more detail in Schedule 1 of the Children's Act. This includes OSCAR services. Source: Schedule 1 Regulated Services | The Children's Act 2014
Religious ministry	The organised activities, roles and services carried out by individuals or groups within a religious tradition to express, teach and uphold their beliefs, provide spiritual guidance and serve the needs of their faith community and the wider public. This can include preaching, pastoral care, religious education, charitable work and ceremonial duties.

Word/term	Explanation
Risk assessment	A review of all the information gathered during the vetting check to decide whether a person presents any risk to the safety of clients and others, and how serious that risk might be. Risk assessment is a required step in the children's worker safety check.
Safety check for children's workers	A legal requirement under the Children's Act 2014 for anyone employed or engaged as a children's worker. It must be completed before they start the role and includes confirming identity, checking work history, interview, reference check, a NZ Police vet, professional registration (if required) and a risk assessment. Safety checking for children's workers must be repeated at least every three years from the date of their last safety check. A repeat check includes re-confirming identity, a new NZ Police vet, a repeat check for professional registration (if required) and a new risk assessment.
Staff	Anyone working in or for your organisation. This includes paid employees, governance members (such as board or committee members), contractors, volunteers and members of religious ministry.
Tamariki	Māori word that refers to children.
Vetting	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.
Vulnerable adult	A person who may need extra care and support to live as independently as possible. This could be because of a disability, health condition or other challenges. A person may also be considered vulnerable if they live in a care setting where they do not have full control over their daily life.

Note: Some of the explanations above are not exact definitions but aim to describe the meaning of the words and terms as they are used in this standard.

Back to contents page

Social Sector Accreditation Standards
Level 4

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 clients, staff and visitors are protected from risk.

Guidance

Show us

- ◯ You have health and safety policies and procedures that include:
  - how you identify and manage hazards
  - how staff are involved in health and safety matters
  - safety and emergency plans that explain what people need to do in an emergency
  - reports of regular maintenance inspections for all premises
  - reporting all notifiable events to WorkSafe, and to NZ Police if the event involves suspected criminal activity.

Note: A notifiable event involves serious injury, illness, incident or death. Notifiable events must be reported to WorkSafe.

Show us

- ◯ You have a detailed business continuity and disaster recovery plan that is tailored to the size of your organisation and the services you provide, that describes your civil defence supplies and how you make sure they are easy to find.

Recommended resource:
Get your work ready for an emergency | getready.govt.nz

Managing Work Risks | WorkSafe NZ

Words and terms you need to know

The following words and terms are used throughout this standard. We've explained them here to help make their meaning clear.

Word/term	Explanation
Business continuity plan	A plan that helps your organisation keep operating during unexpected events like natural disasters or power outages.
Hazard	Something that could cause harm, such as unsafe conditions, equipment or actions.
Premises	The physical locations where an organisation operates or provides services, such as offices, service delivery sites or other workplaces.
Risk	The chance that a hazard will cause harm and the impact it may have.



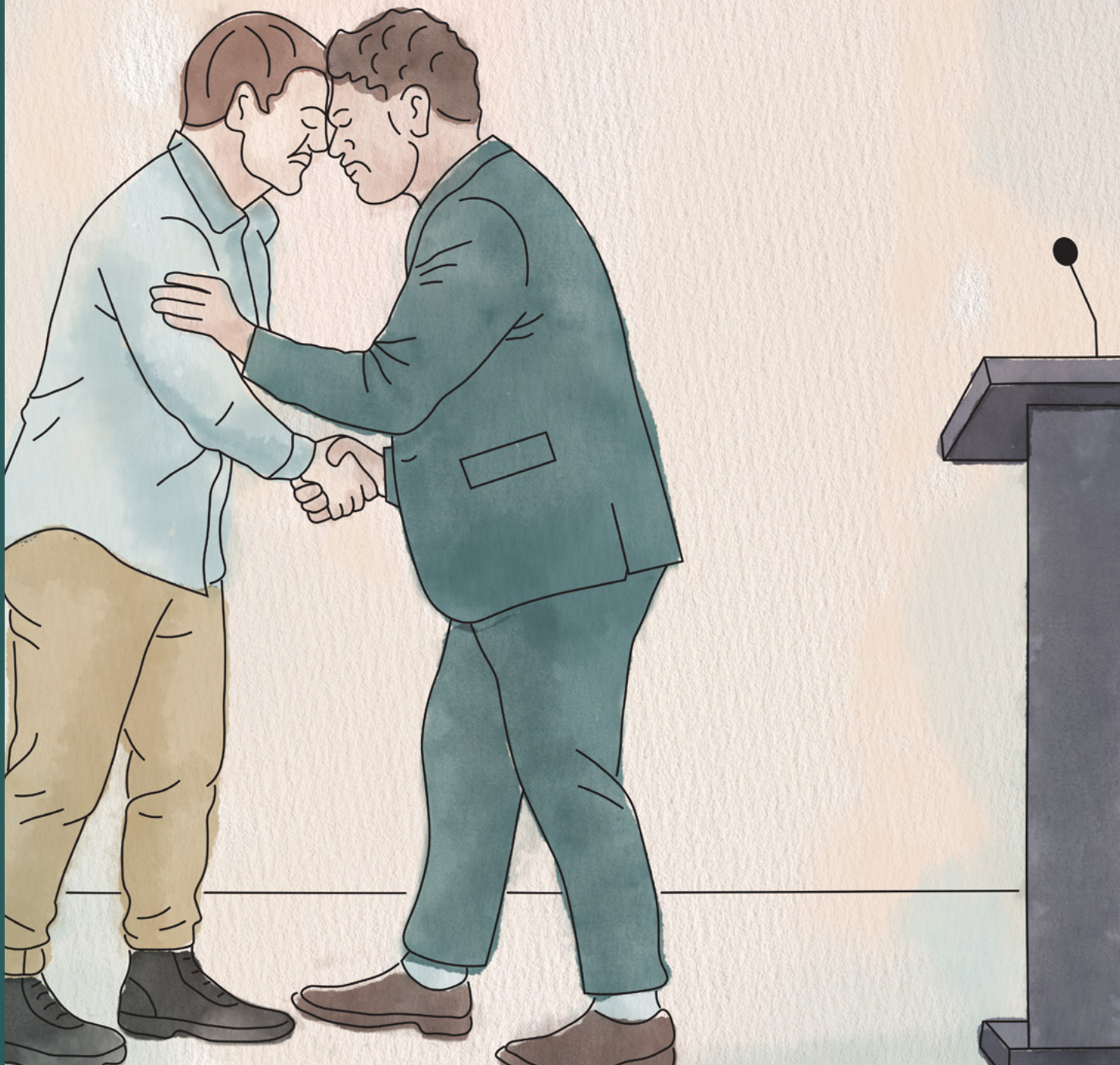
Note: Some of the explanations above are not exact definitions but aim to describe the meaning of the words and terms as they are used in this standard.

Back to contents page

Social Sector Accreditation Standards
Level 4

Governance and Management Structure and Systems

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

Guidance

Show us

- ◯ Your New Zealand Business Number (NZBN).

Note: We will use your NZBN to check 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.

Scenario

At ABC Provider, the board is responsible for the organisation's direction, budgets and legal obligations. The management team handles day-to-day operations, like managing staff and delivering services.

Everyone is clear about their responsibilities because they're supported by:

- a delegation document that explains who is responsible for what
- an organisational chart that shows clear reporting lines
- board meeting minutes that show the board makes decisions according to their agreed set of rules – for example, the agreed voting process
- regular management reporting that keeps the board informed.

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 information held about them
- 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.

Note: A privacy breach is when personal information is accessed, shared, changed, lost, destroyed, or made unavailable without authorisation or by accident. If a privacy breach has caused, or is likely to cause serious harm to one or more individuals, it is a considered serious and must be reported to the Privacy Commissioner.

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

Share with us

- ◯ You have security measures that include:
  - digital security tools like firewalls, system updates and antivirus software
  - regularly reviewing passwords and system access
  - security to protect against theft or damage of devices
  - secure electronic waste disposal processes for devices.

Criteria 2.3

The organisation will ensure staff members understand privacy requirements.

Guidance

Show us

- ◯ You have appointed one or more privacy officers.

Share with us

- ◯ How your privacy officer(s) understands and carries out their responsibilities under the Privacy Act 2020, including how they support your organisation to comply with its privacy obligations.

Note: Under the Privacy Act 2020 your organisation is required to have at least one privacy officer, who can be any member of staff.

Recommended resource:

Privacy Officers | Privacy Commissioner

Scenario

A client at ABC Provider told another client they had seen their personal file. They raised a concern with the privacy officer, who investigated and found the file had not been stored securely, allowing it to be accessed.

The privacy officer met with the client to explain what had happened and apologise. Together, they discussed the nature of the information seen and agreed it did not amount to a serious breach. The privacy officer decided the incident did not need to be reported to the Office of the Privacy Commissioner, and it was logged internally.

Staff were reminded about the proper storage of paper files to prevent this from happening again. This showed ABC Provider took the concern seriously and acted to build trust and improve practice.

Words and terms you need to know

The following words and terms are used throughout this standard. We've explained them here to help make their meaning clear.

Word/term	Explanation
Cybersecurity	Measures used to protect digital systems, data and networks from cyber threats and unauthorised access.
Governance	The leadership and oversight of an organisation, ensuring it meets its overall direction, strategic objectives and purpose.
Kaitiaki	Māori word that refers to trustee, minder, guardian, custodian, caregiver, keeper or steward.
Legal status	The formal recognition of an organisation under the law, e.g. as a company, charity or incorporated society.
Management	The people responsible for running the organisation day to day. This includes managing staff, ensuring service delivery, and making sure the organisation is well run and meets its responsibilities.
New Zealand Business Number (NZBN)	A unique number that identifies your organisation on the New Zealand Business Register.

Word/term	Explanation
Personal information	Any information about a person that can identify them, e.g. name, address, phone number.
Privacy breach	When personal information is accessed, shared, changed, lost, destroyed, or made unavailable without authorisation or by accident.
Privacy officer	A person in an organisation responsible for making sure privacy laws are followed.
Serious breach	A privacy breach that has caused, or is likely to cause, serious harm to one or more individuals. These must be reported to the Privacy Commissioner.



Note: Some of the explanations above are not exact definitions but aim to describe the meaning of the words and terms as they are used in this standard.

Back to contents page

Social Sector Accreditation Standards
Level 4

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, prepared on the basis of your legal entity type, that confirm your organisation is solvent. These must be:
  - signed by the accounting professional who prepared them
  - signed and dated 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)
  - projected closing cash position.

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, e.g. 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, for example, GST, PAYE, 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, including policies and procedures for forward financial planning.



Show us

- How your day-to-day financial management practices align with your financial policies and procedures.



Scenario

ABC Provider keeps cash on its premises and has a petty cash policy that outlines who can access the cash, what it can be used for, approval requirements, record-keeping processes, and reconciliation requirements.

They must show us how this policy is being implemented in practice. For example, by providing evidence that the petty cash tin is kept locked and that access is restricted to authorised staff. They could also provide petty cash records showing when funds have been withdrawn, the purpose of the expenditure, supporting receipts, and evidence that transactions have been approved and reconciled in accordance with the policy.

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.
- ◯ 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, show us 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

Scenario

ABC Provider know that unexpected events can disrupt services and create financial risk. To protect their staff, clients and organisation, they keep insurance policies up to date, including:

- liability insurance – to cover costs if someone makes a claim about their service or if an emergency disrupts delivery
- vehicle insurance – for their two vans used to transport clients
- property insurance – for their office and equipment, covering damage from fire, theft or natural disasters.

By keeping these insurances in place, the provider can manage risks, meet legal and contractual requirements, and continue delivering services even if something goes wrong.

Scenario: Preparing a projected cash flow

ABC Provider have a 31 March year-end. Their last year-end was 31 March 2025. As part of their forward planning, they prepare a projected cash flow for the year ended 31 March 2026. This helps them ensure they can pay all their bills on time and deal with any unforeseen circumstances. As at 31 March 2025, they have a starting cash balance of $75,000.

Because ABC Provider are registered for GST, their financial statements are prepared on a GST-exclusive basis, but the cash flow is prepared on a GST-inclusive basis. This is because transactions in and out of the bank account include GST that will be returned to Inland Revenue at a later date. ABC Provider use these financial statements as a guide to establish their regular costs, amounts due to them, bills to be paid, IRD liabilities and any other relevant information.

ABC Provider have a contract for $250,000 of government funding. This is the amount of the contract before GST is added. It is the only revenue ABC Provider will get for the March 2026 year. They will invoice the government agency every quarter and expect to be paid the month after each invoice is sent. The revenue amount they put in the cash flow is $62,500 plus GST each quarter when it is expected to be received. Because this is the only revenue stream, they need to manage their cash flow well.

In September 2025, ABC Provider are expecting to get a loan to buy a vehicle. This loan will be interest free and paid back within six months.

ABC Provider have gathered the following additional information from their financial statements and bank accounts:

- cleaning – rubbish collection and cleaning costs are paid for in the following month
- direct costs to deliver the contract, for example, food, purchases and resources are paid for as required
- insurance – public liability, material damage, motor vehicle and business interruption insurance are paid once a year in June
- motor vehicle expenses – fuel, repairs and road user charges are paid the following month
- power – monthly power is paid the following month
- printing, postage and stationery – general printing, photocopier charges, toner, paper etc are paid the following month
- rent – rent of the premises is paid for a month in advance
- salaries and wages – payroll costs – net salaries are paid monthly with PAYE and KiwiSaver paid to IRD the following month

Continues over the page

- subscriptions – accounting software, website fees, professional fees are paid a month in advance
- telephone and internet – internet and all phone charges are paid the following month
- outstanding accounts receivable of $3,000 as at 31 March 2025 is expected to be received in April
- GST return of $6,000 due in April 2025
- PAYE for March salary payments of $2,000 due in April 2025
- outstanding supplier payments of $1,380 due in April 2025.

A cash flow statement includes:

- all expected receipts and payments
- opening cash position
- a total column
- a projected closing cash position.

The projected cash flow shows that for the year ended 31 March 2026, ABC Provider anticipate a positive cash balance of $124,318, which means they can pay their bills on time. They can now compare their actual bank balances each month to their cash flow and adjust for any new circumstances.



Recommended resource:

Cashflow template for providers | Te Kāhui Kāhu

Words and terms you need to know

The following words and terms are used throughout this standard. We've explained them here to help make their meaning clear.

Word/term	Explanation
Accounting professional	A person or organisation that provides accounting, bookkeeping, financial reporting, taxation, review, or audit services. This includes, but is not limited to, accountants (internal or external), bookkeepers, tax or financial service providers (e.g. Hnry, Beany, or SBA), independent reviewers, independent auditors, and treasurers of clubs or small charities.
Budget forecast	A financial management tool that allows a business to plan, identify potential problems and areas of potential growth, and make informed decisions by tracking actual results against budget.
Cash flow forecast	A financial tool that estimates the amount of money that will be received and paid out over a future period.

Word/term	Explanation
Closing cash position	The projected amount of cash available at the end of the forecast period, after taking into account all expected cash received and cash paid out.
Drawings	Money taken out of a business by the owner for personal use. This usually applies to sole traders or partnerships, who are not paid wages or a salary.
Financial controls	Processes and rules that help prevent fraud, manage financial risks and ensure money is handled correctly.
Governance representative	A person responsible for overseeing an organisation, such as a director, chairperson or trustee.
Legal entity type	The legal status of the organisation e.g. company, charity or incorporated society. Financial statements will be prepared on the reporting basis applicable to the legal entity type.
Liabilities	Money that an organisation owes, such as debts, unpaid invoices or financial obligations.
Mana	Māori word that refers to credibility, reputation and reliability.
Pono	Māori word that refers to valid, honest, genuine and true.
Projected budget	A financial plan that estimates income and expenses over a future period, typically 12 months.
Solvent	The ability of an organisation to pay its debts when they are due and continue operating without financial trouble.
Tika	Māori word that refers to being correct, true, right and just.



Note: Some of the explanations above are not exact definitions but aim to describe the meaning of the words and terms as they are used in this standard.

Back to contents page

Social Sector Accreditation Standards
Level 4

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 uses an effective process to resolve complaints about service provision.

Guidance

Show us

- ◯ You have a complaints process that:
  - is easy for clients to find and follow
  - includes how to make a complaint and the steps you will take to resolve it
  - includes timeframes
  - ensures complaints are used to improve your service.

Recommended resources:

For guidance on setting timeframes for your complaints policy, 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

Scenario

When welcoming clients to the service, ABC kaimahi explain the complaints process, and give them copies of relevant policies. They take care to explain that all complaints are acknowledged within five working days, and they aim to resolve them within 10 working days.

All kaimahi are trained to follow the complaints process and understand their roles and responsibilities.

When a complaint is made, ABC Provider make sure everyone involved is kept safe by providing clear information about the investigation process, ensuring confidentiality of information, and offering support services to everyone involved. Clients know what to do if they are not happy with the outcome.

Words and terms you need to know

The following words and terms are used throughout this standard. We've explained them here to help make their meaning clear.

Word/term	Explanation
Appeal	The process of asking for a decision to be reviewed if the person making a complaint is not satisfied with the outcome.
Kaimahi	Māori word that refers to a worker or employee.
Manaaki	Māori word that refers to support, taking care of, giving hospitality to, protecting, looking out for, showing respect, generosity and care for others.

Note: Some of the explanations above are not exact definitions but aim to describe the meaning of the words and terms as they are used in this standard.

Back to contents page

New Zealand Government
Te Kāwanatanga o Aotearoa

7239TKK OCT 2026