



**Te tauākī
kawatau o ngā mahi**
Statement of
Performance Expectations

1 JULY 2023–30 JUNE 2024



Mana Tohu Mātauranga o Aotearoa
New Zealand Qualifications Authority

2023/24

Te tauākī kawatau o ngā mahi

Statement of Performance Expectations

Whakatauākī

Māori proverb

Ko te manu ka kai i te miro, nōna te ngahere. Ko te manu ka kai i te mātauranga, nōna te ao.

The bird that partakes of the berry, theirs is the forest. The bird that partakes of knowledge, theirs is the world.

(Te Kere Ngataierua, Te Āti Haunui-a-Pāpārangi)

Whakapā mai

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Te tauākī a te Poari

Board statement

The Board certifies that the information contained in this Statement of Performance Expectations reflects the operations and prospective financial statements, including the appropriateness of the underlying assumptions, of NZQA for the period 1 July 2023 to 30 June 2024.

In signing this statement, we acknowledge our responsibility for the prospective financial statements contained in this Statement of Performance Expectations.

Signed on behalf of the Board



Hon Tracey Martin
Board Chair



Lyn Provost
Risk and Assurance
Committee Chair

Signed on 29 June 2023

He whārangi ihirangi

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Credit: Dylan Ryder, Year 13, Western Heights High School, Ngāti Pikiao



Te whakataki kōrero

Introduction

Welcome to the New Zealand Qualifications Authority (NZQA) Statement of Performance Expectations (SPE) for 2023/24. This SPE is complemented by He tauākī whakamaunga atu | Statement of Intent 2022/23 – 2025/26 (SOI), published in June 2022, which sets out our long-term strategic intentions for a four-year period.

This SPE outlines how we will measure our performance against our SOI and overall performance for the 2023/24 financial year. It includes information about our planned activity as well as our performance targets and forecast financial statements.

Te wāhi ki a mātou

Our role

Working alongside our sector colleague agencies, education and sector organisations, learners, teachers and whānau, our primary role is to ensure New Zealand qualifications are accepted as credible and robust, both nationally and internationally. We do this through our stewardship of the qualifications system, regulation of tertiary education, quality assurance of non-university tertiary education organisations and delivery of robust senior secondary school-level assessment. We also support providers to effectively implement the Education (Pastoral Care of Tertiary and International Learners) Code of Practice 2021 (the Code) and monitor compliance with the outcomes of the Code.

Ngā rautaki takune

Strategic intentions

Te anga o te mahere putanga

Overview of our Outcomes Framework

Our strategic direction to 2026 communicated in our SOI describes our ambition and outlines how we intend to create long-term value so all New Zealanders have the opportunity to ‘Kia noho takatū ki tō āmua ao | Qualify for the future world’.

Our Outcomes Framework, which is illustrated on page 7, has a long-term horizon and outlines what we aim to achieve through our key focus areas. Our primary role is to ensure that New Zealand’s qualifications are credible, relevant and robust, both nationally and internationally, and that this is supported through trusted assessment and quality assurance outcomes.

Our Outcomes Framework is informed by Government policy priorities, including the drivers of the Government’s Statement of National Education and Learning Priorities (NELP) and the Tertiary Education Strategy (TES), Ka Hikitia – Ka Hāpaitia, Tau Mai Te Reo, the Action Plan for Pacific Education and the Learning Support Action Plan.

These are the key outcomes we aim to achieve:

- 1.0 Ngā tohu mātauranga e hāngai pū ana
1.0 Relevant qualifications and credentials
- 2.0 Te whakapono ki ngā aromatawai me te whakaū kounga
2.0 Trusted assessment and quality assurance.

Sitting at the top of our Outcomes Framework and cutting across everything we do is our commitment to honouring and giving effect to te Tiriti o Waitangi. We strive to work in a way that is consistent with the principles of te Tiriti, including the success of ākongā Māori. This includes co-designing products, processes and initiatives with iwi, hapū and Māori, making sure Māori interests are advanced and enabling Māori to achieve education success as Māori.

A key area of focus that weaves through our work is our long-standing focus on equity. We recognise the education system is not yet delivering equitable outcomes for all learners and that Māori and Pacific peoples face significant and compounding barriers to equitable education success. This is why we are focused on working with ākongā, their whānau, iwi/hapū and Māori as well as Pacific communities, disabled learners and other groups to ensure the products and services we offer at NZQA are designed for, and deliver to, learners’ needs.



Ka whakamana a NZQA i Te Tiriti o Waitangi

Tō mātou whakakitenga: Kia noho takatū ki tō āmua ao

E aronui ana mātou ki tēnei mea te mana taurite mō ngāi Māori, mō ngā iwi o Te-Moana-nui-a-Kiwa me ngā ākonga hauā. E whai wāhi mai hoki ngā ākonga e whaikaha ana, e rongō ana hoki i te pōharatanga

1.0 Ngā tohu mātauranga e hāngai pū ana	2.0 Te whakapono ki ngā aromatawai me te whakaū kounga	
1.1 Ko tā te pūnaha tohu mātauranga he whakautu i ngā hiahia o ngā ohu mahi, ngā iwi me ngā hapū, ngā hapori me ngā ākonga, ā, ko te whakatairanga hoki i te mātauranga Māori o roto i ngā tohu mātauranga	2.1 E noho haepapa ana ngā aromatawai me ngā whakaritenga o te aromatawai, ā, e tautoko ana i te kounga o ngā mahi ako me ōna tutukinga	2.3 E noho haepapa ana te whakaū kounga e tautoko ai i te kounga o ngā mahi whakaako, ngā mahi ako me te aromatawai
1.2 Te whakamimiti i ngā tauārai hei whakamana i ngā tohu mātauranga me te whakangāwari anō hoki	2.2 E hāngai tonu ana ngā whakaritenga o te aromatawai ki ngā huringa o te ao e ai ki ngā hiahia o ngā ākonga, ngā hapori me ngā ohu mahi	2.4 E hāngai tonu ana te mahi whakaū kounga ki ngā huringa o te ao e ai ki ngā hiahia o ngā ākonga, ngā hapori me ngā ohu mahi

Kei te manaaki tonu mātou i ngā kaipānga, te tautoko me te whakapari te tara ā-whare

NZQA gives effect to Te Tiriti o Waitangi

Our vision: Qualify for the future world

We have a focus on equity for Māori, Pacific and disabled learners, as well as learners with additional learning needs, and learners who experience socio-economic disadvantage

1.0 Relevant qualifications and credentials	2.0 Trusted assessment and quality assurance	
1.1 The qualifications system is responsive to the needs of industry, iwi/hapū, communities and learners, with increasing use of mātauranga Māori in qualifications	2.1 Credible assessment and aromatawai practices support high-quality learning and achievement	2.3 Credible quality assurance supports high quality teaching, learning, aromatawai and assessment
1.2 Barriers to qualification recognition and mobility are reduced	2.2 Assessment and aromatawai practices adapt to the changing needs of learners, community and industry	2.4 Quality assurance adapts to the changing needs of learners, community and industry

We continue to support our people and our customers, and to build our organisational capability to deliver our vision

Te paearu o ngā mahi

Measuring our performance

Our performance is a vital element in making Aotearoa New Zealand's education system world leading and accessible to all learners. Having high-quality information about our performance enables us to assess and improve the impact and effectiveness of our activities and decide where to focus our efforts. It also helps us to be transparent and accountable in our use of resources and to illustrate the value of our work.

We will monitor our progress towards achieving our two outcomes by measuring the impact we are making for our stakeholders and Aotearoa New Zealand. Our impact measures are outlined on pages 12 and 21. These are newly developed this year, and while they may be subject to change, they commence an approach to better understand the direct impact of our services and activities. We will report against these measures in our annual report and supplement these results with information from case studies and research.

Detailed measures that assess how effectively and efficiently we are delivering our key activities will also be reported on in our 2023/24 Annual Report.

Te whakahānga ki te PBE FRS 48

Aligning to service performance reporting standard PBE FRS 48

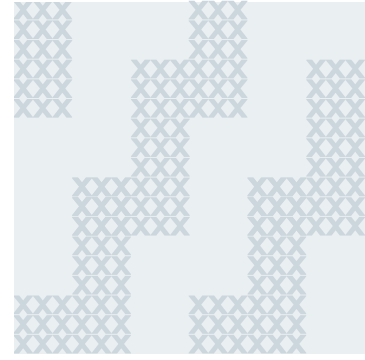
PBE FRS 48 Service Performance Reporting Standard provides requirements for selecting and presenting service performance information so that it is appropriate and meaningful to users. It requires agencies like NZQA to present information that is useful for accountability and decision-making purposes.

In accordance with PBE FRS 48, judgements made in the selection of our performance measures require the disclosure of the judgements used in preparing service performance information in accordance with the standard. In selecting performance measures for 2023/24, NZQA made the following judgements about what information to present:

- We consider that the selected key activities to report on would be the most appropriate and meaningful information to users when assessing the work we do to achieve our objectives and align with our assessment of where we expect to invest the most time and resources in the period (based on budget information).

- In our view, the performance measures selected for this SPE will meet the expectations of NZQA’s stakeholders and related government entities.
- The selected performance measures will adequately inform users of the progress made against achieving the outcomes presented in our SOI. We have also applied judgements in the measurement and presentation of performance information. In alignment with PBE FRS 48, significant judgements and assumptions about performance measures and results will be disclosed in our 2023/24 Annual Report.





Ko ta maatau arotahi mo te 2023/24

Our focus for 2023/24

Putanga 1.0 Ngā tohu mātauranga e hāngai pū ana

Outcome 1.0 Relevant qualifications and credentials

As the education sector and its operating environment continue to evolve, NZQA's core roles – ensuring trusted assessment and quality assurance and supporting relevant qualifications – have an important part to play, particularly as the future of work requires people to gain valued qualifications and retrain and upskill throughout their working life.

Outcome 1.0 *Relevant qualifications and credentials* outlines our ambition to ensure New Zealand's qualifications and credentials are relevant, credible and portable – allowing learners to confidently move and add to their qualifications both within New Zealand and internationally.

To achieve this long-term outcome, we need to make sure that our qualifications system is responsive to the needs of our key stakeholders and that we support opportunities for mātauranga Māori to be used increasingly within qualifications over time. Additionally, we need to remove barriers to qualification recognition and ensure that the qualifications system allows for increased mobility of learners.

This means removing barriers that have historically contributed to inequitable outcomes and ensuring that all learners can achieve educational success through pathways relevant to their world view, context, practices and the communities they live in.

To guide this work, we are focused on achieving two intermediate outcomes:

- **Putanga waenga 1.1** Ko tā te pūnaha tohu mātauranga he whakautu i ngā hiahia o ngā ohu mahi, ngā iwi me ngā hapū, ngā hapori me ngā ākonga, ā, ko te whakatairanga hoki i te mātauranga Māori o roto i ngā tohu mātauranga

Intermediate outcome 1.1 The qualifications system is responsive to the needs of industry, iwi/hapū, communities and learners, with increasing use of mātauranga Māori in qualifications

- **Putanga waenga 1.2** Te whakamimiti i ngā tauārai hei whakamana i ngā tohu mātauranga me te whakangāwari anō hoki

Intermediate outcome 1.2 Barriers to qualification recognition and mobility are reduced

The following pages outline the key activities we will undertake in 2023/24 to advance our intermediate outcomes and also include the performance measures we will use to measure our performance. Where applicable, we have included graphs to show our performance over time.

We will monitor the direct results of these activities through the following impact measures:

Impact measure 11.1	The percentage of stakeholders (employers and communities) who agree or strongly agree that graduates of vocational qualifications have relevant skills and knowledge.
Baseline	New measure
Target	70%
Impact measure 11.2	Increased use of mātauranga Māori in qualifications.
Baseline	To be set in 2023/24
Target	Increase

1.1 Ko tā te pūnaha tohu mātauranga he whakautu i ngā hiahia o ngā ohu mahi, ngā iwi me ngā hapū, ngā hapori me ngā ākonga, ā, ko te whakatairanga hoki i te mātauranga Māori o roto i ngā tohu mātauranga

1.1 The qualifications system is responsive to the needs of industry, iwi/hapū, communities and learners, with increasing use of mātauranga Māori in qualifications

To ensure the qualifications system is responsive to the needs of industry, iwi/hapū, communities and learners, during 2023/24, we will be advancing two key activity areas:

- Key activity area 1.1a: Approve qualifications, credentials and their components
- Key activity area 1.1b: Weave mātauranga Māori into the qualifications system

Key activity area 1.1a: Approve qualifications, credentials and their components

Our focus for 2023/24

NZQA is responsible for ensuring the design of vocational qualifications supports the outcomes sought from recent changes to vocational education. Specifically, we aim to provide confidence to employers and other end users that a qualification or credential means that graduates have acquired a consistent set of relevant skills and attributes. We also aim to ensure that portable building blocks for qualifications enable learners to continue their learning when moving between regions and modes of delivery and ensuring smooth connections between school-level and tertiary-level vocational education and training.

Following the introduction in 2022 of two new education products – skill standards¹ and New Zealand programmes² – a key focus for NZQA during 2023/24 will be preparing guidance and other collateral to support Workforce Development Councils (WDCs) and tertiary providers to develop and use these in the design of programmes. We intend to work closely with WDCs and providers during the implementation period through 2023/24 as all parties increase their capability to design, develop and quality assure the products.

1 Skill standards are the core building blocks of vocational qualifications and some other qualifications and credentials. They will be listed at levels 1–7 and will be components of qualifications up to level 7 diplomas.

2 New Zealand programmes use skill standards and define the context, structure and information needed for teaching and assessment within a specific qualification. Industry can use this education product especially when ensuring that what learners learn, how they learn and how they are assessed are consistent across the country.

How we will measure our performance

Level of contribution	Strong contribution
SPE measure	1.1a(i) The percentage of Workforce Development Councils that are satisfied or very satisfied with the support NZQA has provided to help them develop new education products.
2023/24 standard	100%
Why this measure is important	This new measure replaces the previous narrative measure ‘Update on the progress in adapting the new vocational education products (Skills standards, ‘National curriculum’)’. It allows us to track the effectiveness of the support we provide to Workforce Development Councils as they develop the new education products.

Key activity area 1.1b: Weave mātauranga Māori into the qualifications system

Our focus for 2023/24

Ensuring qualifications reflect the knowledge systems of Aotearoa New Zealand is a key priority for NZQA. During 2023/24, we will

be working to ensure the qualifications system is well placed to support the inclusion of mātauranga Māori into qualifications where this is valued by qualification owners and stakeholders. This will include making adjustments to qualifications system settings and our quality assurance practices.

How we will measure our performance

Level of contribution	Strong contribution ³
SPE measure	1.1b(i) Adjustments are made to qualifications system settings and quality assurance practices that support the inclusion of mātauranga Māori into qualifications (where appropriate).
2023/24 standard	N/A – informed via a narrative
Why this measure is important	This measure replaces the previous narrative measure ‘Update on our progress weaving mātauranga Māori into the qualifications system’. It has been refreshed to specifically report on the work that NZQA is undertaking to adjust qualifications system settings and quality assurance practices.

³ We have moved the contribution level (as published in our SOI) from partial to strong to more accurately reflect the strength of NZQA’s levers to advance this activity area.

1.2 Te whakamimiti ingā tauārai hei whakamana i ngā tohu mātauranga me te whakangāwari anō hoki

1.2 Barriers to qualification recognition and mobility are reduced

To remove barriers to qualification recognition and mobility, during 2023/24, we will be advancing two key activity areas:

- Key activity area 1.2a: Support the recognition of New Zealand qualifications overseas through NZQA’s bilateral and multilateral qualification recognition work, and participation and engagement in relevant international fora
- Key activity area 1.2b: Timely access to and transparent recognition of overseas qualifications in New Zealand

Key activity area 1.2a: Support the recognition of New Zealand qualifications overseas through NZQA’s bilateral and multilateral qualification recognition work, and participation and engagement in relevant international fora

Our focus for 2023/24

As New Zealand’s designated National Education Information Centre and competent recognition authority, we work with individuals, education providers, employers, other agencies and other countries to help improve recognition of New Zealand qualifications overseas and of overseas qualifications in New Zealand. We have an International Strategic Action Plan 2023–25 that guides our activities in these areas.

During 2023/24, we will continue our international engagement to increase the trust and transparency of New Zealand qualifications in other jurisdictions and support labour mobility under free trade agreements and other bilateral arrangements by removing barriers to qualification recognition. Notably, this will include working with the Chinese Service Center for Scholarly Exchange to support the recognition of New Zealand providers and qualifications delivered in country and online. We will also be seeking Global Convention ratification.⁴

4 The Global Convention on the Recognition of Qualifications concerning Higher Education was adopted by the 40th session of the UNESCO General Conference, becoming the first United Nations treaty on higher education with a global scope. The Global Convention establishes universal principles for fair, transparent and non-discriminatory recognition of higher education qualifications and qualifications giving access to higher education and offering avenues for further study and employment. With provisions on non-traditional learning modes, the Global Convention also facilitates the recognition of qualifications, prior learning and study periods earned remotely. In addition, it promotes the recognition of refugees’ qualifications, even in cases where documentary evidence is lacking. By ratifying the Global Convention, countries commit to strengthening international cooperation in higher education, raising its quality at home and worldwide and helping make academic mobility and the recognition of qualifications a reality for millions around the world.

Continuing to increase other jurisdictions' understanding of the New Zealand qualifications system, including NCEA, through our membership and contribution to the development of a shared global network of recognition centres and specific qualification projects undertaken will continue to be a priority. A key highlight will be hosting the Asia-Pacific Network of National Information Centres (APNNIC) members supported by UNESCO Bangkok when New Zealand becomes President of the network in 2024.

Another key focus for 2023/24 will be advancing the PACER Plus qualification recognition project, a programme of work focused on a sustainable approach to capacity building to support qualification agencies in the Pacific to agree on quality assurance standards to support qualification recognition and movement of labour within the Pacific and beyond.

How we will measure our performance

Level of contribution	Strong contribution
SPE measure	1.2a(i) Increased understanding and portability of New Zealand qualifications and credentials (informed via a narrative).
2023/24 standard	N/A
Why this measure is important	This measure allows us to track the progress of a range of activities that contribute to reducing barriers to qualification recognition and workforce mobility across international borders. It updates the wording of the previous measure 'Update on the progress achieved in reducing barriers to qualification recognition and qualification mobility'.

Key activity area 1.2b: Timely access to and transparent recognition of overseas qualifications in New Zealand

Our focus for 2023/24

Greater qualification recognition has benefits for immigration, professional recognition, employment and further study. The international recognition of New Zealand qualifications not only encourages international learners to study in New Zealand but also allows domestic learners to have their qualifications more readily recognised overseas. Where an

overseas qualification is recognised by NZQA, those wishing to immigrate to New Zealand can have confidence that their qualification has parity with the qualification type and/or levels on the New Zealand Qualifications and Credentials Framework.

During 2023/24, we will continue to enhance our services as we address changes to immigration settings, workforce priorities and the needs of our customers. Where possible, we will be using our data and insights to help shape our approach.

How we will measure our performance

Level of contribution	Strong contribution
SPE measure	1.2b(i) The percentage of overseas qualifications evaluated that can be recognised.
2023/24 standard	90%
Why this measure is important	NZQA’s obligation under the Lisbon and Tokyo higher education recognition conventions is to enable access to recognition. This is measured by the proportion of overseas qualifications evaluated that result in a positive outcome. This measure allows us to inform this requirement. This measure updates the wording of the previous measure ‘The percentage of overseas qualification applications received that are able to be recognised’ and the standard from 75% (2022/23) to 90% (2023/24).

Level of contribution	Strong contribution
SPE measure	1.2b(ii) The percentage of overseas qualifications evaluated within 35 working days.
2023/24 standard	70%
Why this measure is important	The timely evaluation of overseas qualifications is essential to help reduce relative disadvantages that holders of overseas qualifications often face when entering receiving countries. This measure allows us to track the timeliness of our overseas qualification evaluation processes. The target sits within the Lisbon higher education recognition convention target of four months.

Putanga 2.0 Te whakapono ki ngā aromatawai me te whakaū kounga

Outcome 2.0 Trusted assessment and quality assurance

Our contribution to Aotearoa New Zealand’s reputation for providing robust, valid and fair education is through our assessment and quality assurance systems.

We support the delivery of credible aromatawai and assessment that enables learners to access high-quality learning and achieve qualifications. We regulate secondary and tertiary education providers to support equitable assessment outcomes for all learners.

To achieve Outcome 2.0 *Trusted assessment and quality assurance*, we need to ensure that our aromatawai, assessment and quality assurance practices continue to adapt to complement and reflect teaching and learning approaches and meet the needs of learners and our key stakeholder groups.

To guide this work, we are focused on advancing four intermediate outcomes:

- **Putanga waenga 2.1** E noho haepapa ana ngā aromatawai me ngā whakaritenga o te aromatawai, ā, e tautoko ana i te kounga o ngā mahi ako me ōna tutukinga

Intermediate outcome 2.1 Credible assessment and aromatawai practices support high-quality learning and achievement

- **Putanga waenga 2.2** E hāngai tonu ana ngā whakaritenga o te aromatawai ki ngā huringa o te ao e ai ki ngā hiahia o ngā ākonga, ngā hapori me ngā ohu mahi

Intermediate outcome 2.2 Assessment and aromatawai practices adapt to the changing needs of learners, community and industry

- **Putanga waenga 2.3** E noho haepapa ana te whakaū kounga e tautoko ai i te kounga o ngā mahi whakaako, ngā mahi ako me te aromatawai

Intermediate outcome 2.3 Credible quality assurance supports high-quality teaching, learning, aromatawai and assessment

- **Putanga waenga 2.4** E hāngai tonu ana te mahi whakaū kounga ki ngā huringa o te ao e ai ki ngā hiahia o ngā ākonga, ngā hapori me ngā ohu mahi

Intermediate outcome 2.4 Quality assurance adapts to the changing needs of learners, community and industry

The following pages outline the key activities we will undertake in 2023/24 to advance our intermediate outcomes and also include the performance measures we will use to measure our performance. Where applicable, we have included graphs to show our performance over time.

We will monitor the direct results of these activities through the following impact measures:

Impact measure I 2.1	The percentage of all National Certificate of Educational Achievement marker judgements unaltered following Review or Reconsideration of External Assessment Results processes. <i>Appropriation measure.</i>
Baseline	99.7%
Target	Maintain

Impact measure I 2.2	The percentage of external assessment materials that have been designed according to Universal Design for Learning principles.
Baseline	New measure
Target	50%

Impact measure I 2.3	The percentage of tertiary education organisations that agree or strongly agree that NZQA's quality assurance practices support them to improve their performance.
Baseline	New measure
Target	70%

Impact measure I 2.4	The percentage of kura and schools that agree or strongly agree that NZQA's quality assurance practices support them to improve their aromatawai and assessment practices.
Baseline	New measure
Target	75%

2.1 E noho haepapa ana ngā aromatawai me ngā whakaritenga o te aromatawai, ā, e tautoko ana i te kounga o ngā mahi ako me ōna tutukinga

2.1 Credible assessment and aromatawai practices support high-quality learning and achievement

To ensure credible assessment and aromatawai practices support high-quality learning and achievement, during 2023/24, we will be advancing the following key activity area:

- Key activity area 2.1a: External Assessment Cycle Management

Key activity area 2.1a: External Assessment Cycle Management

Our focus for 2023/24

We are responsible for the management of the external assessment cycle for secondary school students in New Zealand. The external assessment cycle is a process whereby students' learning is evaluated through externally developed and marked assessments. This is separate from the internal assessments that are conducted by schools.

The management of the external assessment cycle involves a number of key processes, including the development of assessment materials, marking of assessments and moderation of marking to ensure consistency and fairness. Results are released to students in January of the following year. We work closely with subject experts, teachers and other stakeholders to ensure that the assessment materials are relevant, valid and reliable.

A key focus for NZQA during 2023/24 will be continuing to work with the Ministry of Education on the implementation of the NCEA Change Programme. This includes implementation of mana ōrite mō te mātauranga Māori, the introduction of the Literacy and Numeracy | Te Reo Matatini me te Pāngarau co-requisite and the review of achievement standards for Te Marautanga o Aotearoa and New Zealand Curriculum. We have an important role in the implementation of the NCEA Change Programme, particularly in the quality assurance of the new standards and associated assessment materials.

We will continue to provide assessment expertise to the Ministry's achievement standard development work as well as implementation support to pilot schools and kura. This work programme is expected to run through to the end of 2026.

How we will measure our performance⁵

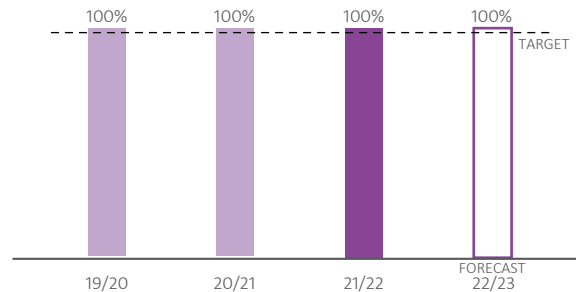
Level of contribution	Strong contribution										
SPE measure	2.1a(i) The percentage all New Zealand Scholarship marker judgements unaltered following Review or Reconsideration of External Assessment processes.										
2023/24 standard	99.7%										
Why this measure is important	This quality measure calculates the percentage of marker judgements for New Zealand Scholarship results that remain unaltered following the Review or Reconsideration process. This measure is an indicator of system health with respect to the accuracy of marker judgements for New Zealand Scholarship results.										
Tracking our performance	<p>The chart displays the percentage of unaltered marker judgements over four periods. The y-axis represents the percentage, with a dashed line at 100% labeled 'TARGET'. The x-axis shows the periods: 19/20, 20/21, 21/22, and FORECAST 22/23. The bars for 19/20 and 20/21 reach 99.9%, the bar for 21/22 reaches 100%, and the forecast bar for 22/23 is projected to reach 100%.</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>19/20</td> <td>99.9%</td> </tr> <tr> <td>20/21</td> <td>99.9%</td> </tr> <tr> <td>21/22</td> <td>100%</td> </tr> <tr> <td>FORECAST 22/23</td> <td>100%</td> </tr> </tbody> </table>	Year	Percentage	19/20	99.9%	20/21	99.9%	21/22	100%	FORECAST 22/23	100%
Year	Percentage										
19/20	99.9%										
20/21	99.9%										
21/22	100%										
FORECAST 22/23	100%										

⁵ The measure 'The percentage of all National Certificate of Education marker judgements unaltered following Review or Reconsideration of External Assessment Results processes' has been recategorised as an impact measure. Refer to page 21.

Level of contribution	Strong contribution												
SPE measure	2.1a(ii) The percentage of validated NCEA results provided to learners no later than the end of the third full week of January.												
2023/24 standard	99%												
Why this measure is important	This is a timeliness measure that allows us to monitor the percentage of validated NCEA results issued to learners by the third week of January. We work to release the results in January to allow students to use this information to help shape their future education pathways.												
Tracking our performance	<table border="1"> <caption>Performance Tracking Data</caption> <thead> <tr> <th>Year</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>19/20</td> <td>99.9%</td> </tr> <tr> <td>20/21</td> <td>99.9%</td> </tr> <tr> <td>21/22</td> <td>100%</td> </tr> <tr> <td>FORECAST 22/23</td> <td>100%</td> </tr> <tr> <td>TARGET</td> <td>99%</td> </tr> </tbody> </table>	Year	Percentage	19/20	99.9%	20/21	99.9%	21/22	100%	FORECAST 22/23	100%	TARGET	99%
Year	Percentage												
19/20	99.9%												
20/21	99.9%												
21/22	100%												
FORECAST 22/23	100%												
TARGET	99%												

Level of contribution	Strong contribution
SPE measure	2.1a(iii) The percentage of validated New Zealand Scholarship results provided to learners no later than the end of the second full week of February.
2023/24 standard	99%
Why this measure is important	This is a timeliness measure that allows us to monitor the percentage of validated New Zealand Scholarship results issued to learners by the second full week of February. We work to release the results in February to allow students to use this information to help shape their future education pathways.

Tracking our performance



2.2 E hāngai tonu ana ngā whakaritenga o te aromatawai ki ngā huringa o te ao e ai ki ngā hiahia o ngā ākonga, ngā hapori me ngā ohu mahi

2.2 Assessment and aromatawai practices adapt to the changing needs of learners, community and industry

To ensure assessment and aromatawai practices adapt to the changing needs of learners, community and industry, we will be focusing our efforts on advancing four key activity areas in 2023/24:

- Key activity area 2.2a: Special Assessment Conditions
- Key activity area 2.2b: Digital Assessment Service
- Key activity area 2.2c: Meeting the unique needs of kura
- Key activity area 2.2d: NCEA workshops for Māori and Pacific whānau

Key activity area 2.2a: Special Assessment Conditions

Our focus for 2023/24

We recognise some learners do not have equal access to qualifications – they may face barriers to access and/or require additional support. We are committed to working with learners, their whānau and education organisations to reduce barriers. One way we do this is through providing Special Assessment Conditions (SAC).

Through SAC, we aim to address barriers to fair assessment in NCEA and New Zealand Scholarship for students and build on the ongoing learning support offered by kura and schools. By removing barriers to fair assessment, SAC can help students demonstrate their knowledge, skills and understanding when being assessed.

The overall uptake of SAC applications has continued to increase with over 1,700 more applications received in 2022 (18,500 – or 8.9% of all students who were entered for NCEA) compared to 2021 (approximately 16,800 – or 8.3% of all students). This growth is partly attributable to the actions NZQA has taken to increase the uptake of SAC.

Despite the increase in SAC applications, we know that enduring inequity of those who access SAC remains. This is why during 2023/24 we will continue to raise awareness of SAC and support access to fair assessment for students with sensory, physical, medical or learning differences. We will engage with schools where the SAC applications are lower than expected based on the school profile and, where necessary, provide support in the form of information and guidance, seminars and engagement with school relationship managers.

We have collaborated with the Ministry of Education in the development of the SAC Action Plan to deliver Change 1 of the NCEA Change Programme and will be working to realise the following objectives in 2023/24:

- Developing a proposal for Universal Design for Learning (UDL) capability building within NZQA.
- Developing a position paper on UDL and assessment.
- Transitioning from the current approvals model of SAC to a more equitable, responsive and sustainable model that better aligns with the progressive roll-out of the new standards arising from the NCEA Change Programme.
- Identifying the gaps between existing and required levels of support and resourcing that will enable schools and kura to build their own UDL and inclusive practice capability (jointly with the Ministry of Education).

How we will measure our performance⁶

Level of contribution	Partial contribution
SPE measure	2.2a(i) The percentage growth in Special Assessment Conditions applications for Māori students exceeds the percentage growth in applications for students of other ethnicities. <i>Appropriation measure.</i>
2023/24 standard	Achieved
Why this measure is important	This measure monitors whether ākonga Māori have equitable access to Special Assessment Conditions. Results will signal if our interventions are working or if additional work is required. Note: This measure uses total response reporting methodology in line with the Ethnicity New Zealand Standard Classification 2005. Students who have multiple ethnicities will be counted in each ethnicity they report.

Level of contribution	Partial contribution
SPE measure	2.2a(ii) The percentage growth in Special Assessment Conditions applications for Pacific students exceeds the percentage growth in applications for students of other ethnicities. <i>Appropriation measure.</i>
2023/24 standard	Achieved
Why this measure is important	This measure monitors whether Pacific students have equitable access to Special Assessment Conditions. Results will signal if our interventions are working or if additional work is required. Note: This measure uses total response reporting methodology in line with the Ethnicity New Zealand Standard Classification 2005. Students who have multiple ethnicities will be counted in each ethnicity they report.

⁶ In the past, NZQA reported on the measure ‘The percentage growth in Special Assessment Conditions applications from lower decile (1–3) schools exceeds the percentage growth in applications from higher decile (8–10) schools’. The Ministry replaced the decile system with the Equity Index (EQI) in January 2023. At the time of preparing this document, EQI reporting data was not available. This measure will be refreshed during 2023/24 and realigned with the new EQI.

Key activity area 2.2b: Digital Assessment Service

Our focus for 2023/24

Digital technologies provide opportunities for new types of support and services that have the potential to reduce barriers for learners significantly. We are focused on transforming assessment to respond to the different contexts and changing needs of learners, communities and employers. One way we improve accessibility of assessments is through UDL principles, ensuring inclusive practices and enabling assistive technologies.

In June 2022, we transitioned our NCEA Online programme into business as usual, realising our vision to move from ‘paper first’ to ‘digital first’. In 2022, 44,791 students completed assessments on our digital platform compared to 26,290 students in 2021 (70.4% increase).

We are planning for all students to participate in digital external assessment by 2026 for all digitally available assessments. During 2023/24, we will continue to strengthen participation in digital external assessment in partnership with the secondary education sector, the Ministry of Education and Network for Learning. Accessibility improvements to our digital platform for learners with particular learning needs, including making enhancements to further support assistive technologies, will also be a priority.

How we will measure our performance

Level of contribution	Partial contribution
SPE measure	2.2b(i) The percentage of students that participate in digital external assessment for digitally available assessments.
2023/24 standard	50% or greater
Why this measure is important	This comparison data allows us to track if the digital external assessment participation rate has increased, remained comparable or decreased.

Level of contribution	Partial contribution
SPE measure	2.2b(ii) The rate of ākongā Māori and Pacific students participating in digital external assessment is similar to or higher than their peers.
2023/24 standard	Upwards trend
Why this measure is important	This measure has been set to work towards NCEA Online Benefit 1: <i>Students' experience of equitable access and outcomes and relevant credentialed learning sustains their ability to succeed in higher education and the workplace.</i> It allows us to track the participation rate of ākongā Māori and Pacific students participating in digital assessment against the participation rate of non-Māori and non-Pacific students.

Level of contribution	Partial contribution
SPE measure	2.2b(iii) The percentage of students with Special Assessment Condition entitlements participating in digital external assessments in comparison to the percentage of other students participating.
2023/24 standard	To be set in 2023/24
Why this measure is important	This measure allows us to understand how many students with SAC entitlements are participating in digital external assessment and whether they face any barriers that NZQA could remove.

Key activity area 2.2c: Meeting the unique needs of kura

Our focus for 2023/24

Since 2020, we have been working with kura to ensure, where possible, that ākonga Māori can sit their external NCEA and New Zealand Scholarship examinations in a culturally familiar environment. This includes kura becoming an exam centre and NZQA providing instructions

in te reo Māori. This work will continue to be a priority for NZQA in 2023/24.

We are evolving the Managing National Assessment (MNA) review process to demonstrate mana ōrite mō te mātauranga Māori in the way we conduct the MNA review. This follows workshops with a small number of kura to identify possible MNA improvements.

How we will measure our performance

Level of contribution	Strong contribution ⁷
SPE measure	2.2c(i) Upward trend in the number of kura whose students are externally assessed in a familiar setting.
2023/24 standard	Upward trend
Why this measure is important	This measure allows us to ensure ākonga Māori enrolled in kura can be externally assessed in a familiar setting.

⁷ We have moved the contribution level (as published in our SOI) from partial to strong to more accurately reflect the strength of NZQA's levers to advance this activity area.

Key activity area 2.2d: NCEA workshops for Māori and Pacific whānau

Our focus for 2023/24

Support is critical to enable learners to be as successful as possible. This support comes from various sources, including whānau and education organisations. NZQA plays an important role in providing information to these groups and others to better enable them to understand the education system and support learners. Our two flagship NCEA workshops – NCEA me te Whānau and NCEA ma le Pasifika – help ākonga Māori, Pacific learners, whānau and communities to understand and navigate NCEA. These free workshops are fun and interactive and include information about NCEA, subject

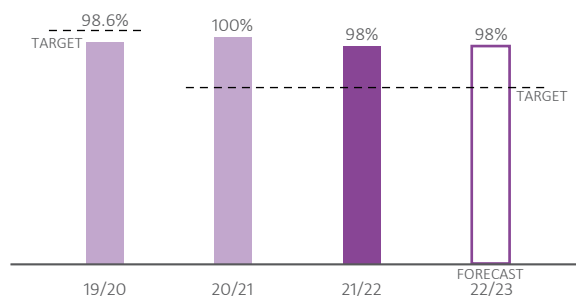
choices, career pathways, digital exams and the support that is available.

During 2023/24, we will continue to develop tailored information and resources to support ākonga Māori, Pacific learners and their whānau to more confidently and successfully navigate NCEA, secondary, tertiary and employment pathways. This includes continuing to seek advice and guidance from individuals and advocacy organisations who support disabled learners. This guidance will assist us to reach and possibly tailor these workshops to whānau who support their tamariki living with a disability. While these workshops are purposely aimed at Māori and Pacific whānau, we welcome and deliver our messages to all who attend.

How we will measure our performance

Level of contribution	Partial contribution
SPE measure	2.2d(i) The percentage of parents and whānau who attended NCEA me te Whānau workshops who report increased knowledge of NCEA and more confidence to support their children.
2023/24 standard	90%
Why this measure is important	This measure allows us to track how effective our NCEA me te Whānau workshops are in helping whānau Māori better understand NCEA.

Tracking our performance



Level of contribution	Partial contribution															
SPE measure	2.2d(ii) The percentage of Pacific parents and families who attended NCEA ma le Pasifika workshops who report increased knowledge of NCEA and more confidence to support their children.															
2023/24 standard	90%															
Why this measure is important	This measure allows us to track the effectiveness of our NCEA ma le Pasifika workshops.															
Tracking our performance	<p>The chart displays performance percentages over four periods. The first two periods (19/20 and 20/21) achieved 100%. The third period (21/22) achieved 98%. The fourth period (22/23) is a forecast of 98%. A horizontal dashed line at 90% represents the target. The 22/23 bar is outlined in purple and labeled 'FORECAST'.</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Performance (%)</th> <th>Target (%)</th> </tr> </thead> <tbody> <tr> <td>19/20</td> <td>100%</td> <td>90%</td> </tr> <tr> <td>20/21</td> <td>100%</td> <td>90%</td> </tr> <tr> <td>21/22</td> <td>98%</td> <td>90%</td> </tr> <tr> <td>22/23 (FORECAST)</td> <td>98%</td> <td>90%</td> </tr> </tbody> </table>	Year	Performance (%)	Target (%)	19/20	100%	90%	20/21	100%	90%	21/22	98%	90%	22/23 (FORECAST)	98%	90%
Year	Performance (%)	Target (%)														
19/20	100%	90%														
20/21	100%	90%														
21/22	98%	90%														
22/23 (FORECAST)	98%	90%														

2.3 E noho haepapa ana te whakaū kounga e tautoko ai i te kounga o ngā mahi whakaako, ngā mahi ako me te aromatawai

2.3 Credible quality assurance supports high-quality teaching, learning, aromatawai and assessment

To ensure credible quality assurance supports high-quality teaching, learning, aromatawai and assessment, we will be focusing our efforts on advancing six key activity areas in 2023/24:⁸

- Key activity area 2.3a: Quality assure education organisations and the quality of teaching, learning and assessment
- Key activity area 2.3b: Revise NZQA's quality assurance frameworks
- Key activity area 2.3c: Assessor support
- Key activity area 2.3d: Maintaining currency of NZQA-owned standards
- Key activity area 2.3e: External moderation of internally assessed achievement standard assessor judgements

Key activity area 2.3a: Quality assure education organisations and the quality of teaching, learning and assessment

Our focus for 2023/24

Our contribution to Aotearoa New Zealand's reputation for providing relevant quality education is through our fair, valid and consistent assessment practice and robust quality assurance. We use a range of tools to ensure that education providers deliver high-quality education and training that meets the needs of learners and employers. There are four components to our quality assurance system, and they all inform each other: entry processes, maintaining quality, external evaluation and review, and managing risk.

During 2023/24, we will continue to shape our quality assurance practices so that they continue to adapt to, complement and reflect teaching and learning approaches and meet the needs of learners and our key stakeholder groups.

⁸ Our SOI includes Key activity area 2.3: Enable education organisations to understand their responsibilities and improve learner outcomes. As these activities are embedded throughout our operations, this key activity area has been removed. The previous SPE measure has been retained and is now an impact measure (refer to Impact measure 1.1).

How we will measure our performance

Level of contribution	Strong contribution
SPE measure	2.3a(i) Percentage of schools who progress from a one to two-year Managing National Assessment (MNA) cycle based on evidence that the school has made the specified improvements. <i>Appropriation measure.</i>
2023/24 standard	60%
Why this measure is important	NZQA reviews the assessment systems of schools and kura at least once every four years. This is to ensure that assessment is valid, fair, consistent, reliable, accurate, to the national standard and in accordance with the Assessment (including Examination) Rules for schools with consent to assess and to confirm that the requirements for consent to assess are being maintained. A one to two-year MNA cycle signals that a school’s ability to undertake assessments is of concern to NZQA. This measure is designed to track the movement of schools making specified improvements and moving beyond a one to two-year MNA cycle.

Level of contribution	Strong contribution										
SPE measure	2.3a(ii) The proportion of New Zealand qualifications (which have graduates) that undergo a Consistency Review in any one financial year. <i>Appropriation measure.</i>										
2023/24 standard	15%										
Why this measure is important	Consistency of graduate outcomes provides assurance that all graduates of New Zealand qualifications meet the outcomes to an equivalent, nationally acceptable standard. NZQA uses consistency review meetings, facilitated by a consistency evaluator, to allow education organisations to demonstrate their understanding of qualification outcomes and how well the graduates of their programmes meet those outcomes. This measure allows us to track and ensure the majority of New Zealand qualifications undergo a consistency review over a five-year cycle.										
Tracking our performance	<p>The chart displays the percentage of New Zealand qualifications that undergo a Consistency Review over a five-year cycle. The data points are as follows:</p> <table border="1"> <thead> <tr> <th>Financial Year</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>19/20</td> <td>19%</td> </tr> <tr> <td>20/21</td> <td>16%</td> </tr> <tr> <td>21/22</td> <td>20%</td> </tr> <tr> <td>FORECAST 22/23</td> <td>20%</td> </tr> </tbody> </table> <p>A dashed horizontal line indicates the 15% target. The performance for 2022/23 is forecast to meet this target.</p>	Financial Year	Percentage	19/20	19%	20/21	16%	21/22	20%	FORECAST 22/23	20%
Financial Year	Percentage										
19/20	19%										
20/21	16%										
21/22	20%										
FORECAST 22/23	20%										

Level of contribution	Strong contribution										
SPE measure	<p>2.3a(iii) The percentage of non-university tertiary education organisations that had an external evaluation and review completed.</p> <p><i>Appropriation measure.</i></p>										
2023/24 standard	20%										
Why this measure is important	<p>The purpose of this measure is to track and ensure that all registered or recognised and active tertiary education organisations (TEOs) that are subject to external evaluation and review (EER) are reviewed at least once within a four-year period. This period was determined following consultation with the sector and is in accordance with standard international practice. If a TEO has a poor EER result or other risk factors surface in the period between scheduled EERs, the NZQA Rules allow for a foreshortened EER cycle.</p>										
Tracking our performance	<p>A bar chart titled 'Tracking our performance' showing the percentage of non-university tertiary education organisations that had an external evaluation and review completed over four periods. The x-axis lists the periods: 19/20, 20/21, 21/22, and FORECAST 22/23. The y-axis represents the percentage. The bars show values of 23% for 19/20, 20% for 20/21, 21% for 21/22, and 20% for the forecast 22/23. A horizontal dashed line is drawn at the 20% level, labeled 'TARGET'.</p> <table border="1"> <thead> <tr> <th>Period</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>19/20</td> <td>23%</td> </tr> <tr> <td>20/21</td> <td>20%</td> </tr> <tr> <td>21/22</td> <td>21%</td> </tr> <tr> <td>FORECAST 22/23</td> <td>20%</td> </tr> </tbody> </table>	Period	Percentage	19/20	23%	20/21	20%	21/22	21%	FORECAST 22/23	20%
Period	Percentage										
19/20	23%										
20/21	20%										
21/22	21%										
FORECAST 22/23	20%										

Our 2022/23 SPE included the measure ‘All external evaluation and reviews will evaluate the support available to disabled learners and outcomes achieved’. As this process is now

embedded in EER practice, it no longer requires tracking. Accordingly, this measure has been removed.

Level of contribution	Strong contribution
SPE measure	2.3a(iv) The percentage of investigations where identified risks or quality concerns have been managed appropriately through intervention or corrective action. <i>Appropriation measure.</i>
2023/24 standard	100%
Why this measure is important	This measure allows us to assess our own quality standards with respect to managing risks and qualification concerns. The target of 100% is used to set the expectation that, where identified, risks or quality concerns all are managed appropriately through intervention or corrective action.

Level of contribution	Strong contribution
SPE measure	2.3a(v) The percentage of non-university tertiary programmes monitored that continue to meet the programme approval and accreditation criteria. <i>Appropriation measure.</i>
2023/24 standard	70%
Why this measure is important	This is a new measure for 2023/24. The purpose of this measure is to monitor the ongoing quality of programme delivery, assessment and moderation practices of non-university tertiary education organisations. ‘Programme’ includes subdegree and degree programmes. In 2021/22, 27% of monitored non-university tertiary programmes met some of the programme approval and accreditation criteria and 50% met all criteria. Following targeted support and guidance to providers by NZQA and in turn the improvements that have been implemented by tertiary providers, we expect to see this result steadily improve over the coming year.

Key activity area 2.3b: Revise NZQA’s quality assurance frameworks

Our focus for 2023/24

NZQA’s growing maturity as a modern regulator includes acknowledgement that good regulatory practice warrants regular review. In 2022, we completed a strategic review of NZQA’s Evaluative Quality Assurance Framework (EQAF) for non-university tertiary education. The review found that the overall model remains fit for purpose but needs refining to reflect the Reform of Vocational Education (RoVE) changes, incorporate NZQA’s regulatory principles and ensure it is aligned with the New Zealand Qualifications and Credentials Framework.

The work to design a new quality assurance approach is following two phases. A cross-sector advisory group is focusing on the framing for whole-of-system quality assurance. Subsequently, subsector groups will advise on the design of specific elements appropriate to that subsector to develop a differentiated approach. This work will be advanced in 2023/24 along with specific policy design, external engagement and consultation.

The review of the EQAF provides an opportunity to draw on Te Hono o Te Kahurangi⁹ – our whare ako framework and methodology. During 2023/24, we will also be looking to strengthen our Te Hono o Te Kahurangi tools and methodology.

How we will measure our performance

Level of contribution	Strong contribution
SPE measure	2.3b(i) Update on progress achieved in the redesign of the Quality Assurance Framework, including in response to Reform of Vocational Education.
2023/24 standard	N/A
Why this measure is important	This measure allows us to track and provide confidence that the required refinement work has been completed to ensure the Quality Assurance Framework reflects the Reform of Vocational Education policy intentions and the reforms relevant to quality assurance.

9 Te Hono o Te Kahurangi is a whare ako framework and methodology NZQA uses for quality assurance in the non-university tertiary sector. Tertiary education organisations can choose between two evaluative approaches when they send an application to NZQA. They can choose either the standard approach or Te Hono o Te Kahurangi.

Level of contribution	Strong contribution
SPE measure	2.3b(ii) The percentage of applications (which meet the criteria to be approved) that are quality assured using Te Hono o Te Kahurangi.
2023/24 standard	≥3%
Why this measure is important	This measure allows us to track the volume of applications that are quality assured using Te Hono o Te Kahurangi in comparison to our standard approval processes.

Key activity area 2.3c: Assessor support

Our focus for 2023/24

We actively share assessment best practice and guidance with teachers and assessors. During 2023/24, we will continue to expand our offerings through Pūtake – NZQA’s learning management system. Through Pūtake, we offer free online resources to support teachers/assessors with internal assessment in a range

of subjects and standards. The free modules are available 24/7, and teachers/assessors can self-enrol and work at their own pace. One of the offerings on Pūtake is our Transforming Assessment Praxis programme – an online series of activities aimed at providing assessors with strategies to modify existing resources to meet the needs of learners and to explore different and valid ways of collecting evidence.

How we will measure our performance

Level of contribution	Partial contribution
SPE measure	2.3c(i) The percentage of respondents who say their confidence level has increased in re-contextualising assessment tasks after completing our online learning programme.
2023/24 standard	>75%
Why this measure is important	This measure allows us to understand whether the online training programme Transforming Assessment Praxis supports teachers’ learning and confidence in re-contextualising assessments.

Key activity area 2.3d: Maintaining currency of NZQA-owned standards

Our focus for 2023/24

NZQA is responsible for the development, maintenance and review of nationally recognised generic and Field Māori (mātauranga

Māori) New Zealand qualifications and standards. In addition to reviewing NZQA-owned standards, during 2023/24, NZQA will scope the potential development for a level 3 Ngā Toi qualification and support the development and transition of the new skill standards.

How we will measure our performance

Level of contribution	Strong contribution
SPE measure	2.3d(i) The percentage of New Zealand Qualifications Authority-owned standards maintained by their planned review dates. <i>Appropriation measure.</i>
2023/24 standard	95%
Why this measure is important	All standards listed on the Directory of Assessment and Skill Standards are required to have a planned review date. This measure tracks the percentage of NZQA-owned standards that are maintained within their planned review date and also the proportion of the standards that meet the quality standards.

Key activity area 2.3e: External moderation of internally assessed achievement standard assessor judgements

NZQA conducts external moderation of internal assessments against assessment standards to ensure that assessment decisions made by teachers or assessors are consistent

nationally. In doing so, we are ensuring the NCEA qualification is credible and valid. In addition to moderating current internally assessed standards, during 2023/24, NZQA will be supporting the NCEA Change Programme by moderating all new internal achievement standards as they are implemented.

How we will measure our performance

Level of contribution	Strong contribution
SPE measure	2.3e(i) The percentage of successful appeals of external moderation judgements for internal assessments.
2023/24 standard	Less than 1%
Why this measure is important	This is a new SPE measure to ensure that NZQA’s moderation decisions of school-based internal assessments are reliable. This supports the credibility of assessment and national qualifications.

2.4 E hāngai tonu ana te mahi whakaū kounga ki ngā huringa o te ao e ai ki ngā hiahia o ngā ākongā, ngā hapori me ngā ohu mahi

2.4 Quality assurance adapts to the changing needs of learners, community and industry

To ensure quality assurance adapts to the changing needs of learners, community and industry, we will be focusing our efforts on advancing two key activity areas in 2023/24:

- Key activity area 2.4a: Tertiary education organisations and schools ensure the safety and wellbeing of learners
- Key activity area 2.4b: Provide insights from quality assurance on system performance

Key activity area 2.4a: Tertiary education organisations and schools ensure the safety and wellbeing of learners

Our focus for 2023/24

Having positive wellbeing and care is essential for young people to get the most out of their education experience. The Education (Pastoral Care of Tertiary and International Learners) Code of Practice 2021 (the Code) sets out the requirements that providers must meet for the wellbeing and safety of their tertiary and international learners. As administrator of the Code, it is our role to monitor and support providers to meet the Code. In 2022/23, we promoted the Code, built capability and monitored for impact (using insights to identify areas for risk-based, targeted monitoring). Our focus on these areas – promotion, capability building and monitoring – will continue during 2023/24 as well as our focus on the cornerstones of the Code – wellbeing and safety, te Tiriti o Waitangi, learner voice and a whole-of-provider approach.

How we will measure our performance

Level of contribution	Partial contribution
SPE measure	<p>2.4a(i) The percentage of schools with Code signatory status and tertiary providers that complete an annual attestation confirming that self-review of learner wellbeing and safety practices under the Code is taking place within one month after the due date.</p> <p><i>Appropriation measure.</i></p>
2023/24 standard	90%
Why this measure is important	<p>Tertiary education providers and all schools with international Code signatory status must complete a self-review and annual attestation confirming that self-review of learner wellbeing and safety practices under the Code is taking place. This measure allows NZQA to track compliance and the timeliness by which attestations are submitted.</p> <p>This measure replaces the previous measure ‘Providing a progress update on NZQA’s performance in embedding the Code of Practice against its 2022 Code Administrator Plan, including the performance of delegated parties such as Universities New Zealand, and sector performance. The progress update will be provided in NZQA’s Annual Report’. It also updates the wording of the appropriation measure ‘The percentage of tertiary providers and schools with international Code signatory status that complete an annual attestation confirming that self-review of learner wellbeing and safety practices under the Code is taking place within one month after the due date’.</p> <p>As we are in a capability-building phase for the Code, we currently report on annual attestations completed within one month after the due date. This allows us to work alongside providers who are having difficulties completing the attestation. As the Code becomes embedded, it is likely we will revise this target to be as at the due date.</p>

Key activity area 2.4b: Provide insights from quality assurance on system performance

Our focus for 2023/24

There is a significant opportunity ahead to make greater use of new tools and analytics capabilities, processes and skills, and insights to further benefit learners, providers and sector partners. During 2023/24, we will continue to draw on our data and information to provide insights into qualification, assessment and quality assurance matters. We will also continue to publish a range of insights papers that highlight issues of equity, evidence good/best practice and utilise strong verified administrative data to support education system improvement. We will report on these activities in our 2023/24 Annual Report.





Te āheitanga o te whare

Our organisational capability

During 2023/24, we will continue to support our people and our customers and build on our organisational capability.

Mā te wheako kiritaki anō ngā rātonga o NZQA e ārahi

Customer experience informs the delivery of NZQA services

At NZQA, the customer is at the centre of everything we do. Our customers are diverse and include learners, whānau, education organisations, new migrants and employers. Understanding the customer experience is the best way we have of establishing whether the range of services we provide meets their needs. Through understanding the customer experience, we can improve and further tailor the range of services we deliver.

Our focus for 2023/24

During 2023/24, we will continue to refresh NZQA's website to meet contemporary customer needs, with a particular focus on Māori, Pacific and learners with diverse learning needs. We will be redeveloping NZQA's secure learner, school and tertiary provider portal to provide focused services to those customer

groups. In addition, we will be developing an end-to-end NCEA end-of-year submissions process to reduce the administrative workload on teachers and students.

Implementation of a customer relationship management system that will allow seamless delivery of customer-facing services will also be a priority, along with building data science capability, which will use machine learning and artificial intelligence to tackle complex data problems. This capability will help provide a deeper understanding into our core operations, including insight into features that support equity in NCEA assessments, detecting exam breaches, workforce modelling and developing deep insights into NZQA's regulatory effectiveness.

The following performance measures are used to help us track how well we are serving our customers – the results of these measures provide valuable insights that we are able to use to shape our services and offerings.

Key activity area Oc1: Support and understand our customers

How we will measure our performance

Level of contribution	Strong contribution												
SPE measure	<p>Oc1(i) The proportion of survey respondents who agree/strongly agree that the information they received from the New Zealand Qualifications Authority met their needs.</p> <p><i>Appropriation measure.</i></p>												
2023/24 standard	75%												
Why this measure is important	This measure helps us understand if we are meeting the needs of our customers. It also allows us to understand where NZQA could make improvements to the way we answer customer queries and/or provide information.												
Tracking our performance	<p>The chart displays the percentage of survey respondents who agree/strongly agree that the information received from NZQA met their needs. The data points are: 19/20 (68.6%), 20/21 (77%), 21/22 (69%), and FORECAST 22/23 (70%). A dashed horizontal line indicates the 75% target.</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>19/20</td> <td>68.6%</td> </tr> <tr> <td>20/21</td> <td>77%</td> </tr> <tr> <td>21/22</td> <td>69%</td> </tr> <tr> <td>FORECAST 22/23</td> <td>70%</td> </tr> <tr> <td>TARGET</td> <td>75%</td> </tr> </tbody> </table>	Year	Percentage	19/20	68.6%	20/21	77%	21/22	69%	FORECAST 22/23	70%	TARGET	75%
Year	Percentage												
19/20	68.6%												
20/21	77%												
21/22	69%												
FORECAST 22/23	70%												
TARGET	75%												

Key activity area Oc2: Support our key stakeholders

How we will measure our performance

Level of contribution	Strong contribution
SPE measure	Oc2(i) The overall satisfaction rating given by the Minister of Education on the New Zealand Qualifications Authority. <i>Appropriation measure.</i>
2023/24 standard	8
Why this measure is important	The purpose of this measure is to get feedback on NZQA’s performance from the Minister of Education.
Tracking our performance	<p>The chart displays performance data for four periods: 19/20, 20/21, 21/22, and a forecast for 22/23. A dashed horizontal line at the top of the chart is labeled 'TARGET' and has the number '8' above it. All four bars reach this target level. The bars for 19/20 and 20/21 are light green, the bar for 21/22 is dark green, and the bar for the forecast 22/23 is white with a green outline. The x-axis labels are 19/20, 20/21, 21/22, and FORECAST 22/23.</p>

Level of contribution	Strong contribution										
SPE measure	Oc2(ii) The percentage of Ministerial items that achieve the deadlines agreed with the Minister’s office. <i>Appropriation measure.</i>										
2023/24 standard	99%										
Why this measure is important	This measure allows us to track whether NZQA has met the agreed timeframes for requests under the Official Information Act 1982 and for oral and written parliamentary questions, Ministerial correspondence and Ministerial briefings from the Minister of Education’s office.										
Tracking our performance	<p>A bar chart showing performance percentages for four periods: 19/20 (99.5%), 20/21 (99.1%), 21/22 (99.3%), and FORECAST 22/23 (99.0%). A horizontal dashed line represents the 99% target. The bars for 19/20, 20/21, and 21/22 are solid green, while the bar for the forecast is outlined in green.</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Performance (%)</th> </tr> </thead> <tbody> <tr> <td>19/20</td> <td>99.5%</td> </tr> <tr> <td>20/21</td> <td>99.1%</td> </tr> <tr> <td>21/22</td> <td>99.3%</td> </tr> <tr> <td>FORECAST 22/23</td> <td>99.0%</td> </tr> </tbody> </table>	Year	Performance (%)	19/20	99.5%	20/21	99.1%	21/22	99.3%	FORECAST 22/23	99.0%
Year	Performance (%)										
19/20	99.5%										
20/21	99.1%										
21/22	99.3%										
FORECAST 22/23	99.0%										

Key activity area Oc3: Deliver quality services to customers

How we will measure our performance

Level of contribution	Strong contribution
SPE measure	Oc3(i) The percentage of respondents who agree or strongly agree that the response time from NZQA met their expectations.
2023/24 standard	75%
Why this measure is important	<p>The purpose of this measure is to track customer satisfaction with the timeliness of the services we provide.</p> <p>This measure replaces two previous measures: ‘How likely customers are to recommend and/or speak positively about NZQA’ and ‘How customers compare the quality of service they receive from NZQA with the quality of service they receive from other New Zealand public sector organisations’.</p>

Te whakaū i te kanorau me te whakawhāiti mai ki NZQA

We are committed to creating an inclusive and diverse NZQA

We are working to ensure NZQA is reflective of the diversity of Aotearoa New Zealand, with an inclusive culture comfortable for all people to work in, and where our success is built upon the diverse knowledge, perspectives, backgrounds and experiences of our people.

We place a very high value on a strong respect-based culture to guide the way we operate and work together and the decisions we make. Having clearly defined values (Ngā Mātāpono) that our people sign up to as being part of NZQA provides a strong direction. Our values sit at the heart of everything we do: Kaitiakitanga – guardianship, Whakapono – being open and transparent, Manaakitanga – caring for and valuing others, Rangatiratanga – empowering and leading others, Kotahitanga – collaboration and unity, Ngaioitanga – doing our job in the best possible way, and Mana – valuing and considering the views, feelings, needs and efforts of others.

During 2023/24, we will be advancing a range of programmes to support our people and capability. These will include refreshing Rautaki Whakawhanake Tāngata – our NZQA People Strategy, rolling out our new human capital management (HCM) system, advancing our work in support of the five Papa Pounamu priority areas and continuing to assess gender, Māori, Pacific and ethnic pay gaps through our Kia Toipoto Action Plan.

E ngana ana mātou kia kaha ake te tautokohia o ngā hauā, ākongā mai, kaimahi mai

We're working to better support disabled learners and disabled kaimahi

NZQA's Board approved our first Disability Action Plan (DAP) in August 2022. The DAP draws together work from across the organisation and looks at how we can support disabled kaimahi to thrive while improving our services for disabled people across the education sector.

The DAP has four focus areas:

- **Voice through partnerships** – We listen to, work with and respond to the needs of disabled learners and the disabled community.
- **Data, insights and metrics** – We continuously build an evidence base to help us understand the needs of disabled learners and improve our products and services to meet those needs.
- **Disability confidence** – We are an employer that recognises the value of disabled people, removes barriers disabled people experience and designs with disabled people in mind.
- **Accessible information, interactions and services** – We communicate and provide services that are accessible, easy to understand and without barriers so that disabled people have positive interactions with us.

These areas are underpinned by engaging with our kaimahi:

- **Consulting with and engaging our kaimahi –** Our kaimahi are engaged and have ownership of the DAP and the voices of our kaimahi, especially our disabled kaimahi, are trusted and heard.

During 2023/24 we intend to refresh the DAP to refine our focus on the activities that will have the greatest impact for disabled learners and disabled kaimahi. This will include changing behaviours about how we commission work across NZQA, so that considerations about disability and impairments are embedded in the way we operate.

Improving the data we capture to better understand and measure the current state and the impact of our activities and initiatives will also be a priority, as will be collaborating with our stakeholders to leverage off key work programmes to benefit disabled learners and disabled kaimahi.

Kei te ū ki te tiaki i te hauora, i te marutau me te oranga o te iwi

We are committed to protecting the health, safety and wellbeing of our people

We place a strong importance on the health, safety and wellbeing of our people. We have put in place robust mechanisms to proactively monitor and address safety concerns for all NZQA employees, which includes our specialist workforce. During 2023/23, our Health and Safety Committee will continue to roll out a range of health and wellbeing activities to actively support kaimahi.

Te whanake tonutanga o ngā pūnaha me te waihanga

We will continue to enhance our systems and infrastructure

During 2023/24, we will continue to invest in and enhance systems and infrastructure to ensure the efficient and secure functioning of NZQA, including these key activities:

- Supporting the technical deliverables needed for the Review of Assessment Standards.
- Supporting the technical deliverables needed for NCEA assessments.
- Developing NZQA’s digital and data future state and roadmap.

Kua tīmata te whai kia iti iho te tapuwae waro

We will continue our journey to reduce our carbon footprint

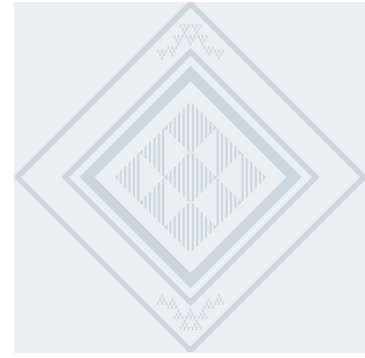
We recognise the impact our organisation has on the environment and are committed to improving our environmental sustainability. We know every little bit counts, and we are intent on reducing our carbon footprint. We are working with Toitū Envirocare to measure and benchmark our carbon emissions, and during 2023/24, will continue to look at ways to reduce and offset our emissions. We will provide detailed reporting on our carbon footprint in our 2023/24 Annual Report.

Kei te takatū ake ki ngā whakapōreareatanga me ngā ohotata

We are prepared for disruptions and emergencies

We are committed to maintaining our business continuity preparedness for major disruption events, including large-scale emergencies and also scenarios where business-as-usual activities are disrupted. We continue to keep business continuity preparedness at the centre of our activities to ensure we can effectively mitigate barriers to respond to such events in timely, flexible and innovative ways. During 2023/24, we will roll out a refreshed Business Continuity Plan.





Ngā kawatau o ngā mahi

Performance expectations

This section provides information on each reportable class of outputs for the financial year. It covers what is intended to be achieved and provides a breakdown of expected revenue – Crown and other revenue and proposed expenditure for each output class.

Information on how our non-financial performance will be assessed is included within the body of this SPE (pages 11 to 43). The applicable measures are marked as appropriation measures.

Te tirohanga whānui me te whakahaere pūnaha tohu mātauranga

Oversight and administration of the qualifications system

Te tauākī aronga whānui

Overarching purpose statement

The purpose of this multi-category appropriation (MCA) is for NZQA to provide effective oversight and administration of the qualifications system to ensure that New Zealand's qualifications system is valued as credible and robust and that it meets the needs of learners, employers and other stakeholders.

The MCA is funded through Vote Education, which is represented by two expense categories.

Ngā mahi aromatawai o ngā kura tuarua

Expense category 1: Secondary school assessments

Te korahi

Scope

This category is limited to NZQA delivering external assessment for national secondary school qualifications, including the National Certificate of Educational Achievement (NCEA) and Scholarship examinations, and the moderation of internal school assessments.

He aha ngā hua ka puta

What is intended to be achieved

This category is intended to achieve trust and confidence in robust and equitable secondary school-level assessment.

Te tahua pūtea

Funding

Approximately 96% of the total revenue for this category of expense is provided by the Crown. The remaining 4% is funded through third-party revenue, including international NCEA fees and non-government-funded secondary examination and assessment fees.

	Budget 2023/24 \$000
Cost and funding	
Revenue	
Crown	60,189
Other	2,212
Total revenue	62,401
Expenses	68,902
Net (deficit)	(6,501)

Ngā whakamārama me ngā tohutohu mō ngā tohu mātauranga

Expense category 2: Standards and qualifications support

Te korahi

Scope

This category is limited to the New Zealand Qualifications Authority managing, operating, maintaining and providing advice on the New Zealand qualifications system and providing quality assurance services on NZQA’s areas of responsibility.

Te tahua pūtea

Funding

Approximately 47% of the total revenue for this category of expense is provided by the Crown. The remaining 53% is funded through third-party revenue. The table below is the combination of expense categories for provision of communication and advice, quality assurance and qualifications support structures.

	Budget 2023/24 \$000
Cost and funding	
Revenue	
Crown	22,231
Other	25,543
Total revenue	47,774
Expenses	44,842
Net surplus	2,932

Ngā whakamārama me ngā tohutohu mō ngā tohu mātauranga

Expense subcategory 2.1: Provision of communication and advice

Te korahi

Scope

This category is limited to communication and advice related to education policies, programmes and services that are the responsibility of the New Zealand Qualifications Authority.

He aha ngā hua ka puta

What is intended to be achieved

This category is intended to achieve communication and advice that helps Ministers, learners, communities, employers, schools and tertiary education organisations make informed decisions.

Te tahua pūtea

Funding

100% of the total revenue for this category of expense is provided by the Crown.

	Budget 2023/24
Cost and funding	\$000
Revenue	
Crown	7,377
Other	–
Total revenue	7,377
Expenses	8,031
Net (deficit)	(654)

Te whakaū kounga

Expense subcategory 2.2: Quality assurance

Te korahi

Scope

This category is limited to provision by the New Zealand Qualifications Authority of quality assurance services and maintenance of the quality assurance framework to support the New Zealand qualifications system.

He aha ngā hua ka puta

What is intended to be achieved

This category is intended to achieve higher levels of trust and confidence by learners and other stakeholders in the non-university tertiary education sector.

Te tahua pūtea

Funding

Approximately 53% of the total revenue for this category of expense is provided by the Crown. The remaining 47% is funded through third-party revenue, including private training establishment (PTE) registration fees, quality assurance fees for Te Pūkenga – New Zealand Institute of Skills and Technology (including its subsidiaries and divisions), external evaluation and review charges, approval and accreditation charges and consistency review charges.

	Budget 2023/24 \$000
Cost and funding	
Revenue	
Crown	8,805
Other	7,701
Total revenue	16,506
Expenses	15,672
Net surplus	834

Ngā pūnaha tautoko o ngā tohu mātauranga

Expense subcategory 2.3:

Qualifications support structures

Te korahi

Scope

This category is limited to the New Zealand Qualifications Authority managing, operating, maintaining and providing advice on the New Zealand qualifications system and providing quality assurance services on NZQA’s areas of responsibility.

He aha ngā hua ka puta

What is intended to be achieved

This category is intended to provide New Zealand qualifications that are valued as credible and robust and meet the needs of learners, employers and other stakeholders, with supporting services to help them make informed decisions.

Te tahua pūtea

Funding

Approximately 25% of the total revenue for this category of expense is provided by the Crown. The remaining 75% is funded through third-party revenue, including fees for credit reporting and recognition of overseas qualifications.

	Budget 2023/24 \$000
Cost and funding	
Revenue	
Crown	6,049
Other	17,842
Total revenue	23,891
Expenses	21,139
Net surplus	2,752



Credit: Nyle Turuwheua, Year 13, Pukekohe High School, Ngāi Tūhoe





Ngā tauākī pūtea

Prospective financial statements

Ngā whakapae ahumoni

Financial planning assumptions

Te tirohanga whānui

Overview

A number of assumptions were used in preparing these prospective financial statements. However, NZQA is assuming that the range of service that it currently provides will not significantly change in 2023/24. These assumptions may differ from what actually happens. In particular, changes to the overall economic environment, Government policy, learner demographics, immigration trends and the make-up of the number and type of learning institutions within New Zealand will all affect NZQA and its forecast results.

In past years, NZQA has accumulated funds from its net operating surpluses to allow the organisation to grow, adjust direction, manage fluctuations in third-party revenue and be financially sustainable. NZQA has used and will continue to use these accumulated funds to provide investment in some of our core systems, deliver new operating models required for the NCEA Change Programme and the Reform of Vocational Education (RoVE) and ensure the necessary capability required by NZQA to maintain sustainable core services. Further investment in these areas is reflected in the planned deficit in 2023/24.

Pūtea whiwhi

Revenue

Revenue from the Crown is based on the information contained in the 2022/23 Estimates of Appropriation, Vote Education.

Consideration has been given to ensuring that fees and charges set are appropriate and deliver maximum value for the services provided. While NZQA may change its fees and charges going forward (through changes in Government policy or otherwise), for the purposes of the development of the prospective financial statements, all fees and charges are estimated at the existing pricing structure and in all existing revenue areas.

Revenue from third parties includes tertiary credit and assessment fees (NZQCF credits), charges for qualification recognition services provided to immigrants, charges for external evaluations and reviews, charges for accreditation and other quality assurance services provided to tertiary education providers (including Te Pūkenga and its subsidiaries and divisions) and some non-government-funded secondary examination and assessment fees.

Ngā whakapae ahumoni matua

Key volume forecasts

	Forecast outturn volume in 2022/23	Forecast volume in 2023/24
No. of NZQCF credits earned by learners	7,862,607	7,897,905
No. of PTEs registered with NZQA	399	397
No. of applications for qualifications recognition	17,182	17,582

The volume forecast for NZQCF credits is based on the 2022/23 forecast outturn results, with adjustments for projected movements in credit volume based on the expected trends of learner numbers.

The number of PTEs is based on the current number of PTEs plus expected movements.

The volume forecast for qualification recognition is based on Immigration New Zealand’s forecast long-term arrivals. NZQA is contracted to Immigration New Zealand to quality assure the list of qualifications exempt from assessment.

Should there be a 10% increase or decrease in any one of the fee or volume figures for the key revenue streams resulting from credit fees, qualification recognition fees or quality assurance fees, there would be a respective increase or decrease in revenue received from that respective revenue stream of between \$0.4 million and \$1.1 million. This risk is being mitigated by maintaining a prudent level of available cash reserves.

Ngā whakapaunga

Expenditure

NZQA's expenditure is based on the assumption that NZQA will continue to realise efficiency and effectiveness savings, while NZQA's outputs are assumed to remain stable.

Ngā nama

Output expense allocations

All revenue except interest revenue is allocated directly to output expenses.

NZQA allocates activities to output expenses. Information about expenditure and effort on activities is collected through the general ledger to allow the activities of NZQA to be allocated either directly or indirectly to outputs and output expenses.

Indirect expenditure is allocated to outputs and output expenses by first allocating these costs to the activities that contribute directly to outputs. NZQA's allocation policies are described in the statement of accounting policies. NZQA's output allocation methodology is assumed to be unchanged.

NZQA operates a hybrid of a historical and a zero-based budgeting system in the delivery of outputs. NZQA also aims to provide the best service in the most cost-effective way. NZQA recognises that, in order to minimise any price increases over time, there is an ongoing need for quality improvement and efficiency gains.

Ngā kaupapa here mō ngā whakautu matua

Key costing and pricing policies

The key costing and pricing policies of NZQA are as follows:

- Core business output and non-output expense products and services are assessed at their full cost, including overhead costs.
- With the exception of secondary examination and assessment fees, charges to learners (including qualifications credit and registration fees) are based on a medium-term full-cost-recovery model, which includes quality assurance and development costs, including overhead costs. Secondary examination and assessment fees are largely funded by the Crown.
- Core business outputs are expected to provide for the research, development and capital costs of the ongoing maintenance of those outputs.

Ngā mānukanuka o te wā

Going concern

NZQA recognises that taxpayers' net assets/equity and NZQA's liquidity must remain at levels sufficient to sustain impetus and to ensure that NZQA is viable as a going concern.

In order to ensure this, the Board of NZQA will:

- maintain net assets/equity at a level sufficient to sustain the organisation
- consult the responsible Minister on the use of taxpayers' equity resulting from any surpluses to ensure it is in line with the Government's direction (other than use for the acquisition of capital items and for funding of operating deficits derived from the delivery of third-party-funded activities).

Ngā tauākī matapae ā-pūtea

Prospective financial statements

The prospective financial statements have been developed for the purpose of fulfilling NZQA's obligations under the Crown Entities Act 2004 to table an SPE before Parliament. As such, they should not be relied upon by any other party for any alternative purpose without the express written permission of NZQA. Actual results are likely to be different from the prospective financial statements, and the variations may be material.

In issuing the financial statements, the Board of NZQA acknowledges its responsibility for the information presented, including the appropriateness of the assumptions used. The Board also acknowledges its responsibility for establishing and maintaining a system of internal control that is designed to provide reasonable assurance as to the integrity and reliability of NZQA's performance and financial reporting.

These prospective financial statements are issued as at 29 June 2023 and are based on the information available at the time.

Te tauākī matapae ā-pūtea whiwhi, ā-pūtea whakapaunga
Prospective Statement of Comprehensive Revenue and Expense

For the year ending 30 June 2024

	Budget 2023/24 \$000
Revenue	
Funding from the Crown	82,420
Other revenue	27,755
Interest revenue	800
Total revenue	110,975
Expenditure	
Personnel and Board	68,572
Specialist workforce	12,698
Professional services	9,067
Publication, printing and distribution	4,251
Audit fees	132
Capital charge	1,015
Other operating costs	16,017
Depreciation and amortisation	2,792
Total expenditure	114,544
Net (deficit)	(3,569)
Other comprehensive revenue and expense	–
Total comprehensive revenue and expense	(3,569)

Since NZQA is a wholly owned Crown entity, the entire net deficit and total comprehensive revenue and expense are attributable to net assets/public equity.

Te tauākī aroā pūtea ā-tūranga
Prospective Statement of Financial Position

As at 30 June

	Budget 2023/24 \$000
Assets	
Current assets	
Cash and cash equivalents	3,058
Receivables	3,267
Prepayments	1,350
Investments	20,000
Total current assets	27,675
Non-current assets	
Property, plant and equipment	1,609
Intangible assets (including WIP)	4,566
Total non-current assets	6,175
Total assets	33,850
Liabilities	
Current liabilities	
Payables and deferred revenue	7,497
Employee entitlements	4,764
Total current liabilities	12,261
Non-current liabilities	
Employee entitlements	697
Total non-current liabilities	697
Total liabilities	12,958
Net assets/public equity	20,892

Ngā tauākī matapae pūtea ā-rawa, ā-mana taurite

Prospective Statement of Changes in Net Assets/Public Equity

For the year ending 30 June 2024

	Budget 2023/24 \$000
Balance at start of the year	24,461
Net (deficit)	(3,569)
Total comprehensive revenue and expense	(3,569)
Crown capital contribution	–
Balance at end of the year	20,892
 Comprising:	
Contributed capital	20,528
Accumulated comprehensive revenue and expense	364
Net assets/public equity as at 30 June	20,892

Ngā tauākī matapae pūtea hokohoko

Prospective Statement of Cash Flows

For the year ending 30 June 2024

	Budget 2023/24 \$000
Cash flows from operating activities	
Receipts from the Crown	82,420
Receipts from other revenue	27,115
Interest received	1,030
Payments for employee and Board costs	(68,644)
Payments to other suppliers	(42,256)
Payments for capital charge	(1,015)
Net cash flows from operating activities	(1,350)
Cash flows from investing activities	
Purchases of property, plant and equipment	(750)
Purchases of intangible assets	(2,400)
Purchases of investments	(25,000)
Receipts from sale of investments	29,500
Net cash flows from investing activities	1,350
Cash flows from financing activities	
Crown – capital contribution	–
Net cash flows from financing activities	–
Net increase in cash and cash equivalents	–
Cash and cash equivalents at the beginning of the year	3,058
Cash and cash equivalents at the end of the year	3,058

Te tauākī o ngā kaupapa here pūtea

Statement of accounting policies

Te hinonga ripoata

Reporting entity

The New Zealand Qualifications Authority (NZQA) is a Crown entity as defined by the Crown Entities Act 2004 and is domiciled and operates in New Zealand. The relevant legislation governing NZQA's operations includes the Crown Entities Act 2004 and the Education and Training Amendment Act 2022. NZQA's ultimate parent is the New Zealand Crown.

NZQA's core business is to provide services to the New Zealand public. NZQA ensures that New Zealand qualifications are valued as credible and robust both nationally and internationally. NZQA is accountable for managing the New Zealand Qualifications and Credentials Framework (NZQCF), administering the secondary school assessment system, independent quality assurance of non-university education providers, qualification recognition and standard setting for some specified unit standards.

For the purposes of financial reporting, NZQA is designated a Tier 1 public benefit entity whose primary objective is to provide goods and services for community or social benefit rather than for a financial return to equity holders.

The reporting period for the prospective financial statements is the year ending 30 June 2024.

Te tūnga pūtea o te rōpū

Basis of preparation

The prospective financial statements have been prepared on a going-concern basis, and the accounting policies, which materially affect the measurement of results and financial position, have been applied consistently throughout the year. The prospective financial statements have also been prepared on a historical cost basis unless otherwise specified (for example, actuarially assessed liabilities).

Te tauākī tūtohu

Statement of compliance

The prospective financial statements have been prepared as per the statutory requirement of section 149 of the Crown Entities Act 2004.

The prospective financial statements have been prepared in accordance with New Zealand generally accepted accounting practice. They comply with PBE FRS 42 Prospective Financial Statements and other applicable standards as appropriate for Tier 1 public benefit entities.

Te whakaatu me te whakaawhiwhi pūnaha moni

Presentational currency and rounding

The prospective financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$000).

Te paearu me ngā whakamāramatanga kaute hou

New accounting standards and interpretations

All accounting policies adopted in these prospective financial statements are considered to be consistent with those of the previous year. There are no standards issued and not yet effective and not early adopted that are considered to have a material impact on the financial statements.

Te rāpopototanga o ngā kaupapahere kaute

Summary of significant accounting policies

Accounting policies are changed only if the change is required by a standard or interpretation or otherwise provides more reliable and more relevant information. Significant accounting policies are outlined below.

Ngā whakataunga me ngā whakataunga wawe
Judgements and estimations

The preparation of these prospective financial statements requires judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, revenue and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in

the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods. The most significant areas of estimate and judgement relate to determining the cost of internally generated software and assessing and reviewing the useful lives and residual values of intangible assets. In particular, this requires judgement on whether costs are research or development related to ensure that only appropriate development costs are capitalised.

Pūtea whiwhi

Revenue

In determining whether its various revenues are from exchange or non-exchange transactions, management exercises judgement as to whether NZQA gives approximately equal value (primarily in the form of cash, goods, services or use of current assets) in exchange for the revenue it receives.

As there are no assets or services of approximately equal value provided back to the Crown in exchange for the funding it receives from the Crown, management has determined that revenue from Crown appropriations is to be classified as being from a non-exchange transaction.

Funding from all other sources results from exchange transactions.

Pūtea a te Karauna

Funding from the Crown

NZQA has been provided with substantial funding from the Crown. This funding is restricted in its use for the purpose of NZQA meeting the objectives specified in its founding legislation and the scope of the relevant

appropriations of the founder. NZQA considers there are no conditions attached to the funding, and it is recognised as revenue at the point of entitlement. This is considered to be the start of the appropriation period to which the funding relates. The fair value of funding has been determined to be equivalent to the amounts due in the funding arrangements.

Pūtea whiwhi atu

Other revenue

Other revenue includes various fees, including those for qualification recognition services, credit reporting and quality assurance services. These are recognised as the work is completed.

Itareti

Interest

Interest revenue is recognised using the effective interest rate method. The effective interest rate exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount.

Te tuari utu

Cost allocation

Direct costs are those costs directly attributed to an output. Indirect costs are those costs that cannot be applied in an economically feasible manner to a specific output. Direct costs, including depreciation, are charged directly to outputs. Indirect costs are charged to outputs using appropriate cost drivers such as actual usage, staff numbers or floor area.

Te rihitanga

Leases

An operating lease is a lease that does not transfer substantially all the risks and rewards

incidental to ownership of an asset to the lessee. Lease payments under an operating lease are recognised as an expense in the Statement of Comprehensive Revenue and Expense on a straight-line basis over the lease term. Lease incentives received are recognised in the surplus or deficit as a reduction of rental expense over the lease term.

Ngā moni me ngā moni taurite

Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks and other short-term, highly liquid investments with original maturities of less than three months. They are measured at the amount invested less any non-trivial expected credit losses.

Ngā whiwhinga

Receivables

Short-term receivables are recorded at the amount due less an allowance for expected credit losses. The simplified approach to providing for expected credit losses as prescribed by PBE IPSAS 41 Financial Instruments is applied to receivables.

Ngā haumitanga

Investments

Investments represent term deposits held with banks with original maturities of three months and above and are measured at the amount invested less any non-trivial expected credit losses. Interest is subsequently accrued using the effective interest rate method and is recorded within receivables.

Te papa, te tari, ngā taputapu hoki

Property, plant and equipment

Property, plant and equipment asset classes consist of computers and electronic equipment, leasehold improvements, furniture and fittings, office equipment and motor vehicles. All these asset classes are measured at cost less accumulated depreciation and impairment losses.

Ngā āpiti hanga

Additions

The initial cost (and any subsequent costs) of an item of property, plant and equipment is recognised as an asset only when it is probable that future economic benefits or service potential associated with the item will flow to NZQA and the cost of the item can be measured reliably.

In most instances, an item of property, plant and equipment is initially recognised at its cost. Where an asset is acquired through a non-exchange transaction, it is recognised at its fair

value as at the date of acquisition.

The costs of day-to-day servicing of property, plant and equipment are recognised in the surplus or deficit as they are incurred.

Ngā ākiri

Disposals

Gains and losses on sale of property, plant and equipment are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are reported net in the surplus or deficit.

Te hekenga wāriu

Depreciation

Depreciation is provided on a straight-line basis on all property, plant and equipment at rates that will write off the cost (or valuation) of the assets to their estimated residual values over their useful lives. The useful lives and associated depreciation rates of major classes of property, plant and equipment have been estimated as follows:

Computers and electronic equipment (desktop and notebooks)	4 years	25%
Computers and electronic equipment (network equipment and servers)	3–5 years	20–33%
Furniture and fittings	10 years	10%
Office equipment	5 years	20%
Leasehold improvements	* see below	* see below
Motor vehicles	4 years	25%

* Leasehold improvements are depreciated over the unexpired period of the lease or the estimated remaining useful lives of the improvements, whichever is the shorter.

Te whakahauātanga o te papa, o te tari, o ngā taputapu hoki

Impairment of property, plant and equipment (and intangibles)

NZQA does not hold any cash-generating assets. Assets are considered cash-generating assets when their primary objective is to generate a commercial return.

Property, plant and equipment held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is the present value of an asset's remaining service potential. It is determined using an approach based on either a depreciated replacement cost approach, a restoration cost approach or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit. The reversal of an impairment loss is also recognised in the surplus or deficit.

Ngā rawa tautuhi kore

Intangible assets

Intangible assets are measured at cost less accumulated amortisation and impairment losses.

Ngā pūmanawa rorohiko matua

Acquired software

Acquired software is capitalised on the basis of the costs incurred to acquire and bring to use the specific software.

Ngā pūmanawa rorohiko tarāwhare

Internally generated software

Costs that are directly associated with the development phase of internally generated software are recognised as an intangible asset. Direct costs include software development, employee costs and an appropriate portion of relevant overheads. The development phase occurs after the following can be demonstrated: technical feasibility, ability to complete the asset, intention and ability to sell or use and the development expenditure can be reliably measured. Research is "original and planned investigation undertaken with the prospect of gaining new scientific or technical knowledge and understanding".

Expenditure incurred on the research phase of an internally generated intangible asset is expensed when it is incurred. Where the research phase cannot be distinguished from the development phase, the expenditure is expensed when incurred.

Costs associated with staff training and maintaining computer software are recognised as an expense when incurred.

Appropriate costs associated with the development of NZQA’s website are capitalised and amortised over the period of the life of the asset in accordance with generally accepted accounting practice.

Ngā mahi o te wā

Work in progress

Work in progress, which largely represents the development of internally generated software, is recognised at cost less impairment and is not amortised.

Ngā utu whakahoki

Amortisation

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date that the asset is derecognised. The amortisation charge for each financial year is recognised in the surplus or deficit.

The useful lives and associated amortisation rates of major classes of intangible assets have been estimated for each specific individual item of acquired and internally generated computer software. Internally generated software is amortised over 3–4 years (25–33%) with other acquired software amortised over 3–5 years (20–33%).

Te hauātanga o ngā rawa iti

Impairment of intangible assets

Refer to the policy for impairment of property, plant and equipment above. The same approach applies to the impairment of intangible assets.

Ngā nama me ngā pūtea whiwhi tārewa

Payables and deferred revenue

Short-term payables are recorded at the amount payable. Due to their short-term nature, they are not discounted and are unsecured.

Ngā āheinga kaimahi

Employee entitlements

Ngā hua o te pae tata

Short-term benefits

Employee benefits that NZQA expects to be settled within 12 months after the end of the year in which the employee provides the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned but not yet taken at balance date and sick leave.

NZQA recognises a liability for sick leave to the extent that compensated absences in the coming year are expected to be greater than the sick leave entitlements earned in the coming year. The amount is calculated based on the unused sick leave entitlement that can be carried forward at balance date to the extent NZQA anticipates it will be used by staff to cover those future absences.

NZQA recognises a liability and an expense for bonuses where it is contractually obliged to pay them or where there is past practice that has created a constructive obligation and a reliable estimate of the obligation can be made.

Ngā hua o te pae tawhiti

Long-term benefits

Employee benefits that are due to be settled beyond 12 months after the end of the year in which the employee provides the related service such as long-service leave and retirement leave have been calculated on an actuarial basis.

The calculations are based on:

- likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement and contractual entitlements information
- the present value of the estimated future cash flows.

Te whakaatu āheinga kaimahi

Presentation of employee entitlements

Sick leave, annual leave and most of the vested long-service leave are classified as a current liability. Both non-vested long-service leave and retirement leave that is expected to be settled within 12 months of balance date are also classified as a current liability. All other employee leave entitlements are classified as a non-current liability.

Te pūtea penihana kaumātua

Superannuation schemes

Employer contributions to KiwiSaver, the Government Superannuation Fund and other NZQA superannuation schemes are accounted for as defined contribution schemes and are recognised as an expense in the statement of comprehensive revenue and expense.

Ngā pūtea penapena

Provisions

NZQA recognises a provision for future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) as a result of a past event, it is probable that an outflow of future economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are measured at the present value of the expenditure expected to be required to settle the obligation.

Ngā kawenga ā-rōpū

Contingent liabilities

A contingent liability is a possible obligation arising from a past event that will only be confirmed by one or more uncertain events not wholly within the control of an entity. Disclosure is provided for any contingent liabilities that are not considered remote.

Ngā taonga ahumoni

Financial instruments

Financial Instruments are initially recognised at fair value and subsequently classified as measured at amortised cost. This classification is made by reference to the purpose and nature of the financial instrument or group of financial instruments.

Financial assets (which comprise cash and cash equivalents, receivables and term deposits) are subsequently measured at amortised cost where they are held for the purpose of collecting contractual cash flows and those cash flows are solely related to payments of principal and interest. Interest and any impairment losses are recognised in the Statement of Comprehensive Revenue and Expense. Generally, the amount invested or amount due less any allowance for expected credit losses is used to estimate the amortised cost.

Financial liabilities (which comprise payables) are subsequently measured at amortised cost. The amount payable is used as a reasonable estimate of amortised cost as they are typically short term in nature.

Ngā hokohoko ā-rōpū

Related-party transactions

Compensation paid to key management personnel of NZQA is classified as a related-party transaction. Compensation includes short-term, long-term and retirement employee benefits.

Key management personnel are those having the authority and responsibility of planning, directing and controlling the activities of the organisation directly or indirectly. This comprises the Board and members of the Executive Leadership Team, which includes the Chief Executive.

Funding from government agencies is carried out on a commercial and arm's length basis.

Te tāke

Taxation

NZQA is a public authority and consequently is exempt from the payment of income tax. Accordingly, no provision for income tax has been made.

Te tāke hokohoko

Goods and services tax (GST)

All items in the prospective financial statements are presented exclusive of GST, except for receivables and payables, which are presented on a GST-inclusive basis. Where GST is not recoverable as input tax, it is recognised as part of the related asset or expense.

The net amount of GST recoverable from or payable to Inland Revenue is included as part of receivables or payables in the Statement of Financial Position. The net GST paid to or received from Inland Revenue, including the GST relating to investing and financing activities, is classified as an operating cash flow in the Statement of Cash Flows.

Commitments and contingencies are disclosed exclusive of GST.



Credit: Jorja Shadbolt, Papanui High School, Christchurch (Excellence NCEA Level 3 – Painting)

Ko te pae tawhiti, whaia kia tata
Ko te pae tata, whakamaua kia



The potential for tomorrow depends on what we do today

Te kupu taka

Glossary

Action Plan for Pacific Education 2020–2030	The Government and Ministry of Education’s plan to ensure diverse Pacific learners and their families are safe, valued and equipped to achieve their education aspirations.
Aromatawai	Aromatawai starts with the learner. It is a teaching, learning and assessment approach based on te ao Māori values, beliefs and aspirations. The values and features of aromatawai enrich and inform assessment design and are appropriate for all ākonga. The term ‘aromatawai’ is derived from two words that convey its special nature – its role in learning and teaching. Aro is ‘to take notice of’ or ‘pay attention to’, and matawai is ‘to examine closely’. Within the learning context, aromatawai is literally a way of focusing on the learner, what they can do, their learning journey and experience, the relationship between kaiako and ākonga and how that information can support learning instantly and over time.
Assessment	Collecting and evaluating evidence to establish the level of an individual’s performance in relation to agreed outcomes.
Assessment (secondary – external)	Assessment (NCEA or New Zealand Scholarship) conducted by NZQA. This includes reports, submissions, common assessment activities and national examinations held at the end of the school year.

<p>Assessment (secondary – internal)</p>	<p>Assessment conducted by a secondary school during the school year. Independent moderation by NZQA provides assurance that assessment decisions, in relation to assessment standards, are consistent nationally and that assessment judgements (marking of learners’ work) are at the national standard.</p>
<p>Assessment standards</p>	<p>An assessment standard is a standard listed on the Directory of Assessment and Skill Standards. There are two types of assessment standard – achievement standards and unit standards.</p>
<p>Directory of Assessment and Skill Standards</p>	<p>The Directory of Assessment and Skill Standards lists all quality assured assessment standards and skill standards approved by NZQA for use by institutions as standards for the assessment of students.</p>
<p>Education organisation</p>	<p>An organisation supplying education, training and/or assessment services that is recognised within the formal schooling, education and training system. This can include secondary schools, government organisations and private providers.</p>
<p>Education (Pastoral Care of Tertiary and International Learners) Code of Practice 2021 (the Code)</p>	<p>The Code supports the wellbeing of tertiary and international learners enrolled with New Zealand education providers.</p>

Evaluative quality assurance	<p>This is the basis of NZQA’s quality assurance system. It uses:</p> <ul style="list-style-type: none"> • evaluation theory and practice to reach well-informed, robust, consistent and reliable evidence-based judgements about all aspects of organisational performance and capability • a practical focus on outcomes and key contributing processes • awareness and improvement through organisational self-assessment.
External evaluation and review	<p>A review that provides a judgement on the relative quality of a tertiary education organisation. NZQA expresses this judgement in a report that states NZQA’s level of confidence in the tertiary education organisation’s educational performance and capability in self-assessment.</p>
Government training establishment	<p>A state-owned organisation providing education or training (for example, New Zealand Police Training Services, New Zealand Army).</p>
Ka Hikitia – Ka Hāpaitia	<p>The Ministry of Education’s strategy to change how the education system performs so that all Māori learners gain the skills, qualifications and knowledge they need to enjoy and achieve education success as Māori.</p>
Managing National Assessment (MNA)	<p>A process for achieving valid, fair, accurate and nationally consistent internal assessment in schools. It is a partnership between schools and NZQA in which NZQA reviews the schools’ processes or systems for managing assessment.</p>
Managing National Assessment review	<p>A review by NZQA of schools’ processes or systems for managing assessment for qualifications, including systems for achieving valid, fair, accurate and nationally consistent internal assessment.</p>

Moderation	A process for confirming that an organisation’s assessment decisions are fair, valid and consistent with the required standard across a number of assessors or assessing organisations nationally.
National Certificate of Educational Achievement (NCEA)	Aotearoa New Zealand’s national qualification for secondary school learners. Available at levels 1–3, it is registered as part of the New Zealand Qualifications and Credentials Framework.
New Zealand Qualifications and Credentials Framework (NZQCF)	The New Zealand Qualifications and Credentials Framework (NZQCF) is a comprehensive system that organises all New Zealand qualifications and credentials into a single framework. The framework outlines the levels and types of qualifications and credentials available in New Zealand and provides a way for learners, employers and education providers to understand the level and quality of qualifications.
New Zealand Scholarship	An additional examination most often undertaken by learners in the final year of secondary school (Year 13). New Zealand Scholarship is a competitive monetary award for top-performing learners who intend to enter tertiary study. It does not contribute towards a qualification.
Outcome statements	Statements setting out the outcomes achieved from the learning process of a qualification and describing the knowledge, skills and attributes of a graduate.
Outputs	The goods and services produced by an entity to support the achievement of its impacts and outcomes.
Private training establishment (PTE)	An establishment that provides post-school education and training and is registered by NZQA under Part 4 of the Education and Training Act 2020.

Qualification	A qualification listed on the New Zealand Qualifications and Credentials Framework.
Reform of Vocational Education (RoVE)	RoVE consists of several key changes to create a unified vocational education system. This includes the creation of Te Pūkenga and Workforce Development Councils.
(Secondary) school	Any (secondary) school in Aotearoa New Zealand, Cook Islands or Niue holding consent to assess for NCEA and/or that has learners who sit New Zealand Scholarship examinations.
Self-assessment	The process that providers of post-school education and training services use to establish evidence of their own effectiveness. The results of the process should inform future planning and lead to actions that bring about improvements.
Skill standard	Skill standards are the core building blocks of vocational qualifications and some other qualifications and credentials. They will be listed at levels 1–7 and will be components of qualifications up to level 7 diplomas.
Special Assessment Conditions (SAC)	SAC provides support to learners with sensory, physical or medical conditions/impairments and/or specific learning disorders so they have a fair opportunity to demonstrate their skills and knowledge in internal and external assessment (in both NCEA and New Zealand Scholarship).
Standards	There are two types of assessment standards in the Directory of Assessment and Skill Standards: achievement standards and unit standards. Credits from all achievement standards and all unit standards count towards NCEA. Because the standards are nationally agreed, learners' achievements can be recognised in a number of contexts, and their knowledge and skills will be transferable between qualifications and providers.

STEM	The acronym of science, technology, engineering and mathematics.
Takiala Pasifika	NZQA’s Pacific Strategic Action Plan that outlines NZQA’s commitment to enabling Pacific learners, families and communities to achieve their aspirations.
Te Hono o Te Kahurangi	Te Hono o Te Kahurangi is a whare ako framework and methodology NZQA uses for quality assurance in the non-university tertiary sector. Tertiary education organisations can choose between two evaluative approaches when they send an application to NZQA. They can choose either the standard approach or Te Hono o Te Kahurangi.
Te Kōkiritanga	NZQA’s Māori Strategic Action Plan that outlines NZQA’s commitment to achieving equity for ākonga Māori and their whānau.
Tertiary education organisations	Universities, wānanga, Te Pūkenga, private training establishments, government training establishments and other providers.
Te Pūkenga	An institution that delivers technical, vocational and professional education and is described from section 314 of the Education and Training Act 2020.
Transitional Industry training organisation	An industry-specific body recognised under the Education and Training Act 2020 that: <ul style="list-style-type: none"> • sets NZQA-accredited skill standards for its industry • manages arrangements for industry training that enable trainees to attain those standards.

Wānanga	A body established under section 162(2) of the Education Act 1989 that is characterised by teaching and research that maintain, advance and disseminate knowledge and develop intellectual independence and assist in the application of knowledge regarding āhuatanga Māori (Māori tradition) according to tikanga Māori (Māori custom).
Workforce Development Council (WDC)	A body established under section 363 of the Education and Training Act 2020 in relation to the specific industries it covers that provides leadership, develops and sets standards and qualifications, endorses programmes and moderates assessments and provides an advisory and representative role for employers.



Mana Tohu Mātauranga o Aotearoa
New Zealand Qualifications Authority