



Graduate Profile outcomes	Unit standard Level/Credits	Titles	Outcomes	Evidence Requirement
Understand and apply knowledge of kotahitanga and its relevance and significance in a governance context. (Credits 10)	21652 Level 4, Credits 5	Describe tikanga and its influence in the governance of a Māori authority/Māori entity	1 Describe tikanga and mātauranga Māori concepts associated with a Māori authority/Māori entity.	1.1 Describe a Māori authority/Māori entity in terms of mātauranga Māori concepts and values. 1.2 Describe tikanga processes used by the governing body of a Māori authority/Māori entity.
			2 Describe the advantages and effect tikanga has on governance responsibilities for shareholder interests of a Māori authority/Māori entity.	2.1 Describe the advantages and effects of tikanga on a Māori authority/Māori entity in terms of shareholder interests, and governance responsibilities. 2.2 Describe the effects of tikanga on Māori authority/Māori entity in terms of governance decision making to maximise current and future options.
	21654 Level 4, Credits 4	Describe a holistic view of Māori governance roles, responsibilities and processes for a Māori authority/Māori entity	1 Describe the recruitment, selection, succession, tenure, and removal of trustees/committee members. 2 Describe the responsibilities and processes of trustees of a Māori authority/Māori entity. 3 Describe the reports and returns required for a Māori authority/Māori entity.	1.1 Describe the types of trustees or roles within a Māori authorities/Māori entity. 1.2 Describe the legislative requirements for the selection, appointment and removal of trustees/committee members 2.1 Describe the responsibilities and processes of trustees of a Māori authority/Māori entity in terms of Te Ture Whenua Māori 1993, and The Trustee Act 1956. 3.1 Describe the internal reports required for a constitution or trust deed for a Māori authority/Māori entity, in accordance with organisational practice including respective levels of stipulated confidentiality. 3.2 Describe the external reports and returns required for a Māori authority/Māori entity, in accordance with organisational practice and compliance requirements.
Other standards for consideration: <ul style="list-style-type: none"> Public Sector Māori: 16224, <i>explain the structure, activities and governance of Māori organisations that interact with public sector organisations</i> Level 5, Credits 8 				
Understand and apply effective communication skills and strategies to foster whanaungatanga and manage relationships. (Credits 5)	18096 Level 3, Credits 3	Demonstrate knowledge of Maori decision-making processes and evaluate its implementation in a Māori authority/Māori entity	1 Demonstrate knowledge of Maori decision-making processes and evaluate its implementation in a Māori authority/Māori entity.	1.1 Evaluate a Maori decision-making process in terms of its implementation in a Māori authority/Māori entity. 1.2 Evaluate decisions made in terms of meeting the objectives and legal responsibilities of the Māori authority/Māori entity. 1.3 Explain Maori decision-making in terms of the influence of external and internal factors. 1.4 Explain a Maori decision-making process in terms of the conflict of interest of trustees.
			Other standards for consideration: <ul style="list-style-type: none"> Interpersonal communications: 11099, <i>Develop strategies for communication in a culturally diverse workplace.</i> Level 4, Credits 4 	
Exercise kaitiakitanga in the governance of assets including financial and risk management according to the principles and values of an entity. (Credits 15)	21659 Level 4, Credits 12	Describe reporting, accounting, and auditing requirements of a Māori authority/Māori entity	1 Describe the importance of financial budgeting and planning for a Māori authority/Māori entity	1.1 Describe financial budgeting and planning for a Māori authority/Māori entity
			2 Describe financial terms for a Māori authority/Māori entity in accordance with organisations practice.	2.1 Describe the function and use of financial reports for a Māori authority/Māori entity. 2.2 Describe dollar and percentage trends in terms of variance reporting. 2.3 Describe the financial benefits of dollar and percentage trends in terms of variance reporting

			3 Describe the reporting guidelines, and process of preparation of an audit report for a Māori authority/Māori entity.	3.1 Describe the purpose and requirements of an audit report in accordance with current accounting standards and in accordance with organisational practice. 3.2 Describe the limitations of an audit report in accordance with standard auditing practice and in accordance with organisational practice.
			4 Describe a set of accounts used in a Māori authority/Māori entity.	4.1 Describe a set of accounts in terms of the relationship between reports and in accordance with Māori authority/Māori entity good practice. 4.2 Describe key performance indicators in terms of their significance for a Māori authority/Māori entity. 4.3 Describe the factors that determine the solvency of a Māori authority/Māori entity in accordance with organisational practice
			5 Describe reasons for engaging, and procedures for appointing a professional adviser or auditor for a Māori authority/Māori entity.	5.1 Describe reasons for engaging a professional adviser or auditor in accordance with risk mitigation of Māori authority/Māori entity best practice. 5.2 Describe procedures for appointing a professional adviser or auditor.
21660 Level 4, Credits 5	Describe meeting and payment procedures, and the designated roles for a Māori authority/Māori entity	1 Describe meeting procedures for a Māori authority/Māori entity.	1.1 Describe meeting protocols or standard orders in accordance with tikanga. 1.2 Describe the preparation, distribution and order of the meeting agenda. 1.3 Describe procedures for recording, distribution, and adoption of minutes. 1.4 Describe the procedure for motions. 1.5 Describe the procedure for receipt of inwards correspondence, approval of outwards correspondence, and approval of payments.	
		2 Describe the designated roles of a Māori authority/Māori entity.	2.1 Describe the role of the chair person in terms of meeting procedures. 2.2 Describe the role of the secretary in terms of maintaining accurate records for a meeting. 2.3 Describe the role of the treasurer and/or accountant in terms of maintaining accurate financial records. 2.4 Describe the roles of other positions within a Māori authority/Māori entity in terms of their membership and leadership within the Māori authority/Māori entity	
		3 Describe the payment types and procedures for a Māori authority.	3.1 Describe types of payment. 3.2 Describe records of payments for an audit trail.	
29296 Level 4, Credits 4	Develop strategies for risk management to enhance outcomes within Māori authorities/Māori entities	1 Define, assess and measure risk factors in Māori authorities/Māori entities.	1.1 Identify the types and levels of risk situations for a Māori authority/Māori entity's stated objectives. 1.2 Calculate and assess the risk factors against the sustainability of Māori authority/Māori entity.	
		2 Develop strategies for improved management of a risk situation for a Māori Authorities/Māori Entity.	2.1 Assessment of risk is completed, documented and incorporated into contingencies and action plans. 2.2 Risk to cultural, social, customary, economic values and activities is assessed and incorporated into contingencies and action plans.	
		3 Develop strategies to nurture and protect the management of taonga and other resources as a Māori authority/Māori entity.	3.1 Identify management strategies to nurture and protect taonga and other resources. 3.2 Opportunities to improve and protect the management of taonga are identified and implemented.	
21653 Level 4, Credits 7	Describe the characteristics of Māori Land Trusts, Reservations, and Incorporations	1 Describe the characteristics of Māori Trusts established by Te Ture Whenua Māori Act 1993 through the Māori Land Court.	1.1 Describe the purpose of Māori Trusts and its obligations to owners. 1.2 Describe the legislative requirements of Māori Trusts. 1.3 Describe the legislative procedures of Trust orders or trust deeds within Māori Trusts. 1.4 Describe the legislative requirements to appoint trustees to Māori Trusts.	

			2 Describe the characteristics of Māori Reservations established by Te Ture Whenua Māori Act 1993 through the Māori land Court.	2.1 Describe the purpose of a Māori Reservation. 2.2 Describe the legislative requirements in the functions of a Māori Reservation trusts or committees. 2.3 Describe the legislative requirements to appoint trustees to Māori Reservations. 2.4 Describe the implications of the Resource Management Act 1991 on Wāhi tapu.
			3 Describe the characteristics of Māori Incorporations established by Te Ture Whenua Māori Act 1993 through the Māori Land Court.	3.1 Describe the legislative requirements to establish a Māori incorporation. 3.2 Describe the shareholders' rights in a Māori Incorporation 3.3 Describe legislative requirements of a Māori Incorporation shareholders' meeting. 3.4 Describe the legislative requirements of a Committee of management. 3.5 Describe the legislative authority of a Māori Incorporation. 3.6 Describe the relationship of Māori Incorporations with the Māori Land Court.
Act professionally, ethically, and in a socially and culturally responsible manner that expresses the values of te pono me te tika. (Credits 15)	21656 Level 4, Credits 4	Describe the implications of constitutional documents and legal frameworks within a Māori authority/Māori entity	1 Describe the implications of constitutional documents and legal frameworks within a Māori authority/Māori entity.	1.1 Describe constitutional documents within a Māori authority/Māori entity terms of their implication and effect on Māori. 1.2 Describe a legal framework operating within a Māori authority/Māori entity in terms of their implication and effect on Māori.
	21657 Level 4, Credits 7	Describe tikanga based governance and management practices and implementation in a Māori authority/Māori entity	1 Describe the tikanga based practices in the governance and management of a Māori authority/Māori entity. 2 Describe the implementation of tikanga based practices within the governance and management of a Māori authority/Māori entity.	1.1 Tikanga based practices are described in terms of concepts of governance in a Māori authority. 1.2 Tikanga based practices are described in terms of the effects of changes in social values, and technology concepts in a Māori author 2.1 Governance is described in terms of the tikanga based practices within the strategies, policies, and practices used in its implementation and in terms of legislative requirements where applicable 2.2 Tikanga based practices and processes within the governance of a Māori authority are described
Other standards for consideration: <ul style="list-style-type: none"> Māori Office Systems: 30077, <i>Provide Māori culturally inclusive services in the workplace</i> Level 3, Credits 3 People Development and Coordination: 27558, <i>manage professional and ethical behaviour of staff in a business operation.</i> Level 5, Credits 5 				
Understand the principles of rangatiratanga as it relates to Māori leadership and apply this in a Māori governance role for a specific entity (Credits 15)	26425 Level 4, Credits 8	Demonstrate knowledge of strategic planning in a Māori authority/Māori entity	1 Demonstrate knowledge of information required for strategic planning in a Māori authority/Māori entity.	1.1 Describe a range of strategic planning methodology and tools to produce strategic plans for a Māori authority/Māori entity. 1.2 Explain the information needed for a Māori authority's/Māori entity's strategic plan, business plan or agreed objectives. 1.3 Explain the purpose of the collection of information in terms of its relevance to the process of strategic planning.
			2 Describe the strategic planning roles of governance and management positions in a Māori authority/Māori entity.	2.1 Describe strategic planning in terms of the roles of governance and management.
			3 Demonstrate knowledge of action plan development for the implementation of a strategic plan in a Māori authority/Māori entity.	3.1 Explain the essential elements of an action plan. 3.2 Explain watch-points in the development of an implementation plan.
Other standards for consideration: <ul style="list-style-type: none"> Māori management in Māori organisations: 10684, <i>Explain Māori leadership in relation to the management of Māori organisations</i> Level 5, Credits 4 People Development and Coordination: 27563, <i>Demonstrate knowledge of leadership</i> Level 4, Credits 10 				