

# TOI MAI

## Amended Operational Plan

# 2025



**TOI MAI**

Workforce  
Development  
Council

## TOI MAI AMENDED OPERATIONAL PLAN

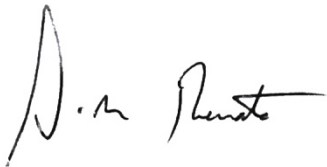
1 JULY 2025 – 31 DECEMBER 2025

### Overview

Toi Mai is the workforce development council for the creative, cultural, recreational and technological sectors. Our vision is to support our industries to ‘Thrive by ’35’ by providing qualification development, quality assurance, and strategic workforce leadership and planning.

This Amended Operational Plan outlines the key changes to our [Toi Mai Operational Plan 2024-2026](#) following the government’s decision to disestablish workforce development councils. It sets out how Toi Mai will continue to deliver its essential functions as a standard-setting body and explains how we will wind down our activities in the period July–December 2025. Toi Mai is dedicated to leaving our industries in a better position than they were in when Toi Mai was established.

Steven Renata (Ngāpuhi, Ngāti Pakahi,  
Ngāti Rehia)  
Heamana Taikura | Co-Chair



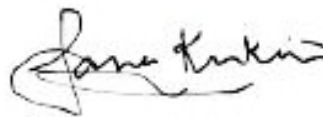
Dr Claire Robinson  
Te Tumu o Toi | Chief Executive



Alice Shearman  
Heamana Taikura | Co-Chair



Tama Kirikiri (Te Whānau-ā-Apanui,  
Ngāti Konohi, Ngāti Rākaipaaka,  
Ngāti Kahungunu, Kāi Tahu)  
Poumatua



## Delivery of Toi Mai legislative functions and priorities

What does your WDC intend to achieve by 31 December 2025 in relation to your Operational Plan for 2024-26?

**Continued Qualification Development:** Shown in Appendix 2.

**Continued Quality Assurance activities:** We will continue to provide programme endorsement, pre-assessment moderation and consent to assess services until October 2025, and a reduced post-moderation service from July to December 2025.

**Workforce Development Plan (WDP) Implementation:** We already had two workforce development plans underway when the disestablishment of WDCs was announced: the Libraries and Archives WDP and the Māori and Pacific Conservators and Curators WDP. These will be published by the end of the 24/25 financial year. We will try to implement as many actions from these plans as possible within our time left. We may complete a further 2-3 WDPs between now and the end of 2025, for handing over to an ISB or NZQA.

**Screen Sector Provider Wānanga:** We will continue to bring together vocational education and university providers to discuss how New Zealand can have a more nationally coordinated screen education and training system that gives both industry and learners the necessary skills to thrive.

**Toi Māori Benchmarking Report:** A report is being drafted following a ringatoi Māori wānanga that discussed setting guidelines and remuneration standards for local government engaging Ngā Toi Māori. Developing pricing benchmarks and engagement guidelines are a key action in last year's Toi Māori industry development plan. This work will be socialised with industry in the second part of this calendar year.

**Creative Industries Economic Research:** Toi Mai has commissioned economic research undertaken by economist Shamubeel Eaqub looking at the shortfalls of the current skills system as it applies to the creative industries, and debunking some of the current narrative around the value of the creative industries. We will release this research in July 2025 and convene a number of conversations with business leaders, educational providers and government – focusing on developing a more cohesive skills system for the creative industries.

**Handover documents:** We are working on a plan to ensure that our insights, data and research gathered over the last five years is housed and accessible for industry or the transition agency to understand the issues relating to vocational education and training within our sectors.

**Transitional activities:** Other transitional activities between July-December 2025 include:

- Completing the 2024/25 Audit and Annual Report
- Completing our Advice to TEC for 2025
- Short progress report of progress against function measures on 30 November 2025. This report will cover both the period 1 January – 30 June 2025 and the period from 1 July 2025 to the reporting date

- Prepare transitional plan
- Ensuring the safe handover of industry contacts and documents to the new ISBs and or NZQA as required
- Wrapping up end of year accounts.

## What will your WDC not be undertaking over the funding period?

We will cease work on:

- Engagement Segmentation Framework 2024/25
- Māori and Pacific Business Engagement Strategies 2024/25
- Auckland Engagement Strategy 2024/26
- Quality Assurance Provider Visits 2025/26
- Provider Engagement Strategy 2025

## Disestablishment process

What is your plan to manage the disestablishment process and how will you phase down your activities?

### Already completed

In advance of the Government's decisions on WDC funding through to disestablishment, Toi Mai went through its first change process and disestablished seven roles in December 2024.

In mid-February 2025, in response to the TEC guidance around the transitional period July to December 2025, Toi Mai developed a three-phase approach to tapering back functionality and operational expenditure over this period:

- I. March–30 June (Delivery): Complete all existing projects by 30 June but continue quals development and quality assurance
- II. 1 July–30 September 2025 (Wind down): Socialise and disseminate project outputs, archive and prepare Toi Mai taonga for transition/handover/legacy, complete 24–25 Annual Report, continue qualification review and design and quality assurance
- III. 1 October–31 December (Wrap Up): Wrap up tikanga, final financial accounts and reporting; close off relationships; design no new qualifications that will require further work in 2026, cut off new requests for moderation. 'Keep the lights on' until we know if and which core kaimahi are eligible for transfer to a new entity.

On 21 March 2025 we began the process of consulting with kaimahi on a proposal for change for Toi Mai in line with the above three phase approach. The proposal for change included roles to be disestablished in line with a significantly reduced budget, as

requested by TEC. The outcome of the change process was announced on 28 April 2025 and included the disestablishment of:

- 8 roles on 30 June 2025 (subsequently adjusted to 7)
- 8 roles on 30 September 2025 (subsequently adjusted to 9)

The remaining 27 roles (26.2 FTE) have been signalled for disestablishment on 31 December 2025. These roles include:

- 6 x Quality Assurance roles
- 7 x Qualifications Development roles
- 8 x Leadership, Corporate services including Comms
- 6 x Peka lead/Relationship Managers

The staffing changes are shown in the organisational charts in Appendix 1

## Developing and setting standards, capstone assessments and qualifications, Endorsing programmes and moderating assessments

Will any qualification, micro-credential, or standards activity be required to stop/pause for the sector and does this relate to the development of:

- › new products, or
- › the revision of existing products?

At this stage we do not anticipate that qualification development work will need to stop or pause due to the transition. We have retained sufficient staffing capacity to manage this.

Our small team of seven QD kaimahi requires us to be highly effective, creative and pragmatic in our qualification project processes. Our workplan is based on needs identified through our WDPs, wider engagements and NZQA's review schedule. We also gather information about graduate success and employer feedback from participating in NZQA-led consistency reviews for our 150 qualifications.

We are continuing to progress our large workplan of qualification projects planned for 2024–2026 working with providers and industry experts to develop and review qualifications that meet business needs and enable learner success. We also provide feedback on provider micro-credential review and support applications.

Priority projects until December 2025 include:

- Review of all our technology, museum practice, performing arts technical production, performing arts teaching, and barbering qualifications in response to WDP action plan recommendations
- Review of our sport coaching and officiating and ngā taonga tākaro standards and qualifications
- Review of our floristry qualifications

- New qualification development for game and creative production
- New micro-credentials for conservation, outdoor education, outdoor safety, and screen
- Reviewing and developing standards for te ao tūroa, group exercise, creative technology/ content creation, and entertainment and event technology
- We will also work with Ohu Ahumahi to develop some new transferable skills standards that will highlight the valuable skills our sectors provide all industries.

Our amended qualifications workplan for May–December 2025 is attached as Appendix 2. Some 2025-2026 projects have been deferred until 2026 for the ISB to commence. This represents a typical six-month workload. This includes qualification and standard reviews of community recreation, cycle skills, diving, hairdressing salon support, snowsport and aquatics water treatment.

[What moderation activity may be required to stop/pause over the funding period \(i.e., estimate the new volume compared to current activity\)? How will any reduction in capacity in your WDC affect programme endorsement?](#)

Toi Mai has a quality assurance (QA) team of six kaimahi that carry out a wide range of assurance activities. In 2025 we will continue to provide the key services of pre- and post-moderation, consent to assess, quality assurance advice, and programme endorsement for as long as we have capacity to do so.

Toi Mai takes a supportive and holistic approach to our QA functions to add value to providers and ensure the integrity of our qualifications and standards. We are very aware of the heavy compliance burden on many in the tertiary education sector and a key focus in 2025 is to build on our trusted relationships and give providers and schools additional information and tools they need to maintain and improve their practice (such as hosting webinars, developing best practice guidance documents, new product familiarisations).

The QA team have developed reports and highlight areas of concern or significant achievements within each sector to help us understand the reality of delivery, inform product developments and assist providers address any potential issues without escalation.

Programme endorsement activity is carried out by both Qualification Development and Quality Assurance kaimahi. The service level agreement timeframe to initially evaluate an application is 20 working days, with additional time needed for any further requests for information. With the impact of reduced staffing and additional work of transition planning in October-December 2025, we anticipate we would need to stop accepting incoming consent to assess, pre-assessment moderation, and programme endorsement applications from early October 2025 to allow time to process existing applications before we wind down. We would consider urgent applications on a case-by-case basis. Typically NZQA has a cut-off date of 1 October for programme approval applications (for providers that want to deliver in the following year) so we typically get a rush of programme endorsement applications in August-September to meet this cut-off date.

We have recently had two experienced QA staff resign to pursue more job stability in PTEs, which limits our capacity in the QA team. Whilst we hope to engage contractors to fill this gap, they are not in place yet and we face risk of further staffing loss. In the areas where we need to maintain capability, we will work to ensure we either retain or recruit the staff needed to fill those roles and/or reduce service delivery.

In summary, our qualification and quality assurance teams will be focused on completing as much work in progress as possible before the end of December. We are prioritising qualification-related actions from the WDPs, new product developments, and scheduled reviews to maintain currency. Our quality assurance team will continue to provide QA services and advice as long as we are able.

#### How will any reduction in capacity in your WDC affect your ability to determine industry needs?

The remaining six peka leads/relationship managers will be focused on supporting the qualification and quality assurance teams with ensuring industry voice is captured as part of standard setting and monitoring. They will also continue working on workforce development planning and supporting our industries with the transition to the ISBs or to NZQA, as required. The six peka lead roles will remain until 31 December to ensure there is continued engagement with our industries as we wrap up our functions.

## Governing and operating your WDC

#### Is there any change, or proposed change, in the structure, composition, or activity of your governance Council?

The Toi Mai Board is currently comprised of seven members, all of whom bring a wide range of industry and governance experience. The Council is co-chaired by Alice Shearman and Steven Renata. The membership of the Council is intended to ensure the interests, voices and insights of the sectors, communities and industries we represent are heard and inform the work of Toi Mai.

There will be a proportional drop off of board members as we go through the phases of disestablishment. Two board members will leave at the end of June, followed by two more at the end of September with just three remaining until the end of the year.

The three remaining members of the board will include both of our Co-Chairs, and FAR Chair as a recognition of our responsibility to Te Tiriti o Waitangi, upholding co-governance obligations, and in compliance with our legislation.

From 01 July 2025 the Toi Mai Board will continue with open vacancies in accordance with section 18.6 of the OiC which provides the powers of the Council are not affected by any vacancy in its membership.

In April 2025 the Board absorbed the People and Culture (P&C) committee into the Finance, Audit and Risk (FAR) committee.

## Financial management and risk

A disestablishment budget for 1 July 2025 to 31 December 2025 with an outline of any additional costs you expect after this time is attached at Appendix 3.

Two updated risk registers, one with emphasis on internal risks and the other with emphasis on transition risks, are attached at Appendix 4.

## Performance measures

Function and impact measures remain essentially the same as for 2024-25, and contained in our [Toi Mai Operational Plan 2024-2026](#).

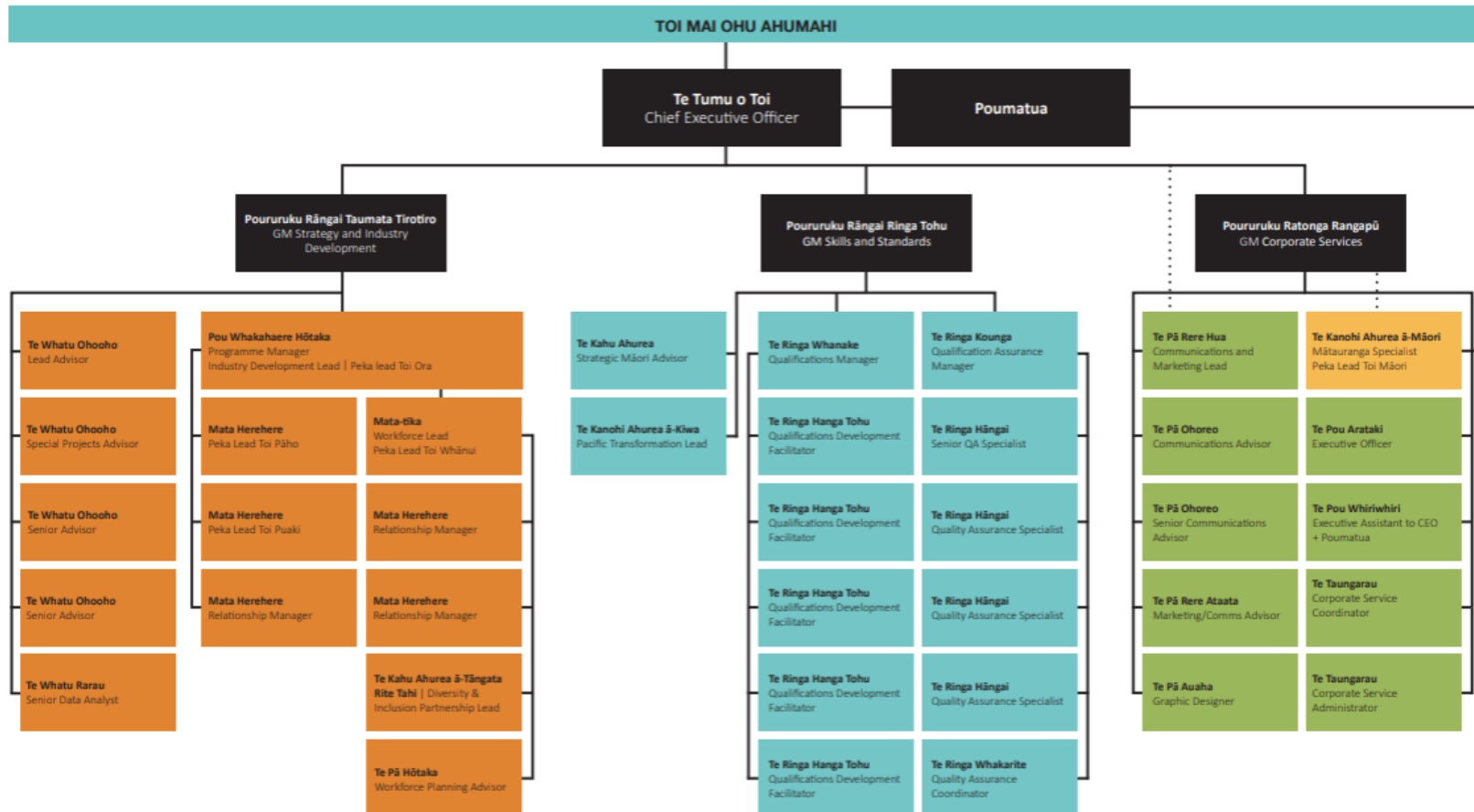
## Management Measures

As requested by TEC:

| Focus area                  | Measure   | Agreed target  |
|-----------------------------|---|--|
| <b>Financial management</b> | The WDC has performed within its budget (via the standard Financial Planning and Reporting Template).   | Any material difference between actuals and the overall budget is explained in financial reporting.                  |
| <b>Risk management</b>      | The Risk Register is completed (including risk details and level of risk). Each risk has an appropriate response for mitigation.  | Mitigation activities identified for all identified risks.   |
| <b>Governance</b>           | The WDC maintains a strong and capable governing council that provides effective leadership, agrees plans with achievable targets, understands its functions and responsibilities, and has the skills and experience to fulfil its functions.<br><br>The Council undertakes its duties in alignment with its OIC. | The Council publishes its Annual Report, as required by its OIC.<br><br>Council meeting agendas provided to the TEC. |

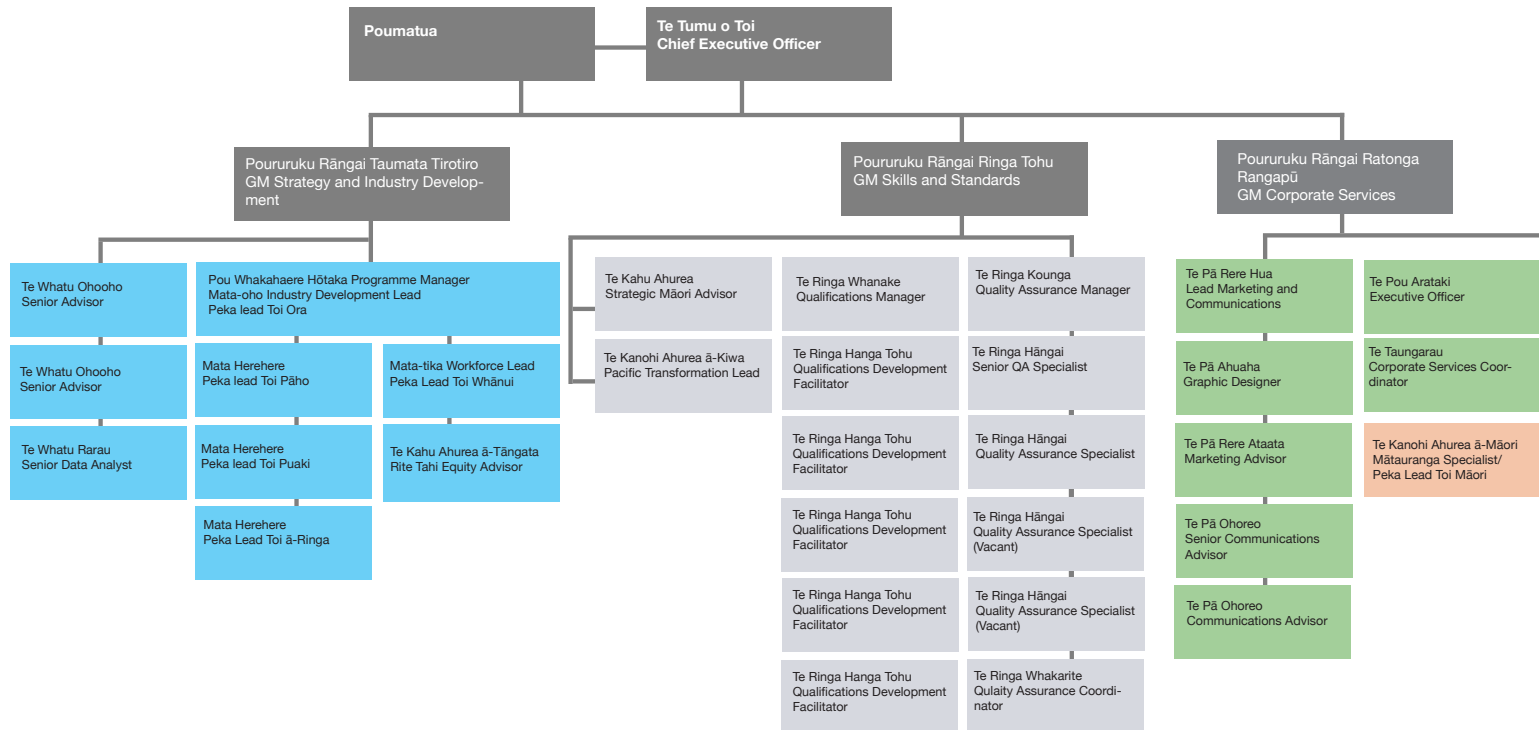


## APPENDIX 1: ORGANISATIONAL CHARTS



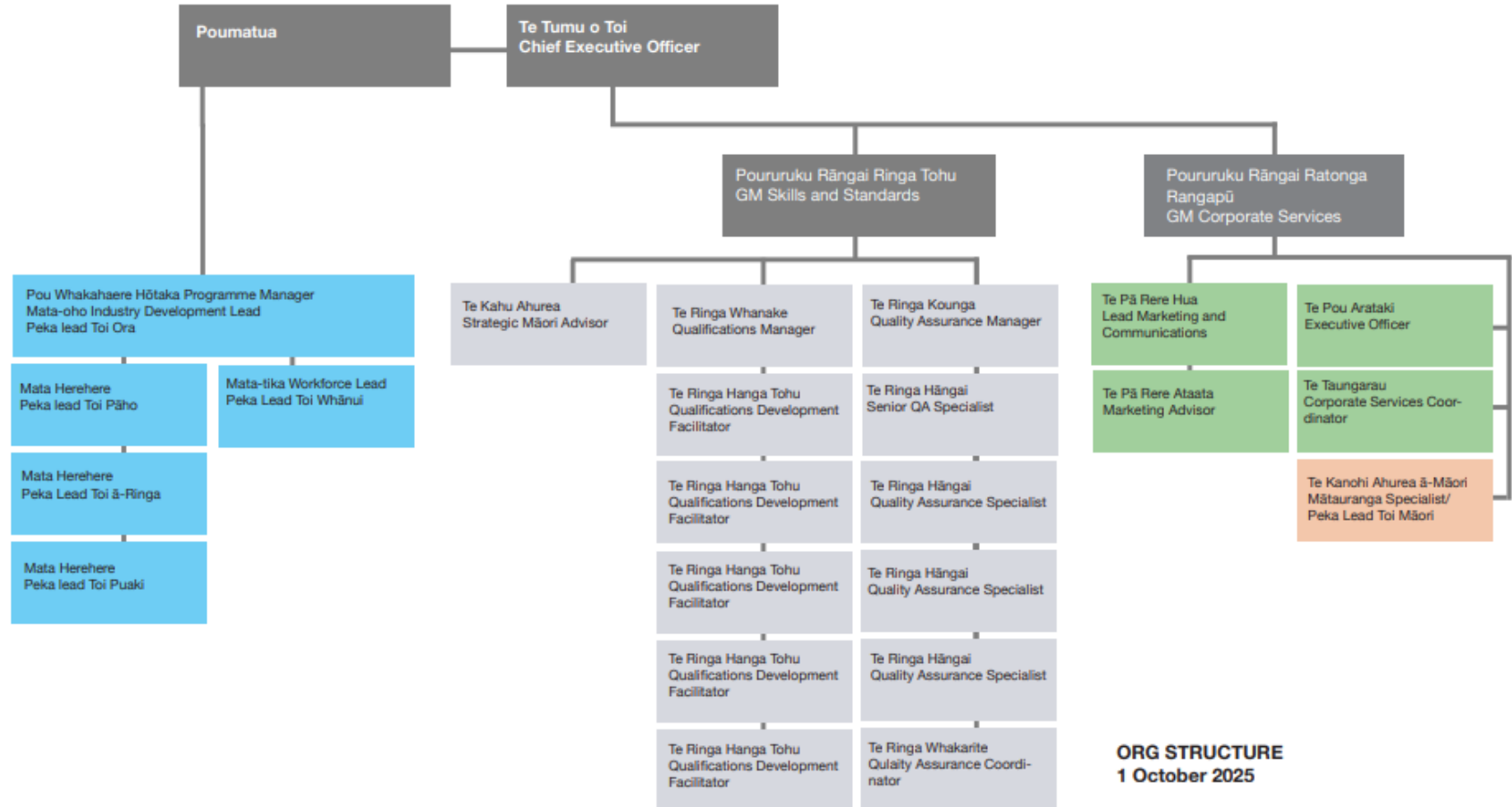
New Toi Mai Organisation Structure  
3rd February 2025

TOI MAI WORKFORCE DEVELOPMENT COUNCIL



**ORG STRUCTURE**  
1 July 2025

TOI MAI WORKFORCE DEVELOPMENT COUNCIL



# Toi Mai Quals workplan May-Dec 2025



YEARS

2025

2025

TOTALS

| PROJECT  | SECTOR      | TYPE   | NEXT STEP                                      | STATUS      |    |    |    |    | # US reviewed/revised | # US expired | # SS new | # Qual dev | # Qual expired | # Qual review/revised | # Micro-creds new | NZ Programme dev |
|--|-------------|--------|--|-------------|----|----|----|----|-----------------------|--------------|----------|------------|----------------|-----------------------|-------------------|------------------|
|  |             |        |  |             | Q1 | Q2 | Q3 | Q4 |                       |              |          |            |                |                       |                   |                  |
| C64833 - NZ Programmes Screen L3&L4 x2                     | TOI PĀHO    | NEW    | Submitted 28/2/25                              | WITH NZQA   |    |    |    |    |                       |              |          |            |                |                       |                   | 2                |
| C65100 - Outdoor First Aid (1 US)- to SS                   | TOI ORA     | REVIEW | Shift to TTW (CMR). Submitted 1/4/25           | WITH NZQA   |    |    |    |    | 1                     |              | 1        |            |                |                       |                   |                  |
| C64915 - Equine Coaching (18x US review)                   | TOI ORA     | REVIEW | Submitted 11/3/25                              | WITH NZQA   |    |    |    |    | 18                    |              |          |            |                |                       |                   |                  |
| C65138 - Conservation L2 Micro-credential                  | TOI ORA     | NEW    | Submitted 15/4/25                              | WITH NZQA   |    |    |    |    |                       |              |          |            |                |                       | 1                 |                  |
| C65139 - Conservation L2 2 new skill standards             | TOI ORA     | NEW    | Submitted 15/4/25                              | WITH NZQA   |    |    |    |    |                       |              | 2        |            |                |                       |                   |                  |
| C65249 - Screen industry SS L5-6 dev (x18)                 | TOI PĀHO    | NEW    | Submitted 15/4/25                              | WITH NZQA   |    |    |    |    |                       |              | 18       |            |                |                       |                   |                  |
| C65358-C65361 - Screen industry L5 Micro-credentials x4    | TOI PĀHO    | NEW    | Submitted 15/4/25                              | WITH NZQA   |    |    |    |    |                       |              |          |            |                |                       | 4                 |                  |
| C65362-C65367 - Screen industry L6 Micro-credentials x6    | TOI PĀHO    | NEW    | Submitted 15/4/25                              | WITH NZQA   |    |    |    |    |                       |              |          |            |                |                       | 6                 |                  |
| E&E Tech Qual L4, US L4 x16                                | TOI PUAKI   | REVIEW | WDP project - Review underway. Submit May 2025 | CONSULT     |    |    |    |    | 16                    |              |          |            |                | 1                     |                   |                  |
| Outdoor Safety Management L7 Micro-credential              | TOI ORA     | NEW    | Consult in May-June                            | IN PROGRESS |    |    |    |    |                       |              |          |            |                |                       | 1                 |                  |
| Outdoors - EOTC Micro-credentials x2 L6&L7                 | TOI ORA     | NEW    | Consult in May-June                            | IN PROGRESS |    |    |    |    |                       |              |          |            |                |                       | 2                 |                  |
| Barbering L4 (1x Qual) review                              | TOI Ā-RINGA | REVIEW | Consultation complete                          | CONSULT     |    |    |    |    |                       |              |          |            |                | 1                     |                   |                  |
| Barbering L4 (13xUS) review to SS                          | TOI Ā-RINGA | REVIEW | Consult in June                                | IN PROGRESS |    |    |    |    | 13                    |              |          |            |                |                       |                   |                  |
| Te Ao Tūroa (11x US review) to SS                          | TOI ORA     | REVIEW | Submit May 2025                                | CONSULT     |    |    |    |    | 11                    |              |          |            |                |                       |                   |                  |
| Creative Tech SS Development                               | TOI Ā-RINGA | NEW    | Consult April, Submit May 2025                 | CONSULT     |    |    |    |    |                       |              | 6        |            |                |                       |                   |                  |
| Journalism and Radio (19xUS) review - new Content creation | TOI PĀHO    | REVIEW |  | IN PROGRESS |    |    |    |    | 19                    |              |          |            |                |                       |                   |                  |
| Conservation micro-credentials and SS L3 & L4              | TOI ORA     | NEW    | in development                                 | IN PROGRESS |    |    |    |    |                       |              | 4        |            |                |                       | 4                 |                  |

|   |             |          |  |             | YEARS |  | 2025 | 2025 | TOTALS |     |    |   |   |    |    |
|---|-------------|----------|--|-------------|-------|--|------|------|--------|-----|----|---|---|----|----|
| Conservation DOC micro-credentials  | TOI ORA     | NEW      | DOC to plan development                    | PLANNING    |       |  |      |      |        |     |    |   |   |    | 2  |
| Ngā Tāonga Tākaro Quals (x3 and aligned standards)                              | TOI ORA     | ROLLOVER | Complete in June 2025                      | IN PROGRESS |       |  |      |      | 12     |     |    |   |   |    | 3  |
| Computing and Technology, qualification suite (14 Quals) WDP                    | TOI WHĀNUI  | REVIEW   | August 2025 submissions                    | IN PROGRESS |       |  |      |      |        |     |    |   |   |    | 14 |
| Performing Arts Technical Production L6 review                                  | TOI PUAKI   | REVIEW   | Complete in 2025                           | IN PROGRESS |       |  |      |      | 0      |     |    |   |   |    | 1  |
| Transferable skill standard development   | ALL PEKA    | NEW      | Key Quals project                          | PLANNING    |       |  |      |      |        |     |    |   |   |    |    |
| Group Exercise L4 US (8 US) and Instruction (10US) review/ expiry               | TOI ORA     | REVIEW   | Complete in 2025                           | PLANNING    |       |  |      |      | 18     |     |    |   |   |    |    |
| Screen/ Game Production - NZD in Creative Strategy L5                           | TOI PĀHO    | NEW      | Scope                                      | PLANNING    |       |  |      |      |        |     | 1  |   |   |    |    |
| Outdoor Experiences L3 & L4 (2 Quals)   | TOI ORA     | REVIEW   | Complete in 2025                           | PLANNING    |       |  |      |      |        |     |    |   |   |    | 2  |
| Floristry (3 Quals)   | TOI Ā-RINGA | REVIEW   | Complete in 2025                           | PLANNING    |       |  |      |      |        |     |    |   |   |    | 3  |
| Sport Coaching & Officiating (4 Quals, 15+ standards)                           | TOI ORA     | REVIEW   | SCOPING                                    | SCOPING     |       |  |      |      | 15     |     |    |   |   |    | 4  |
| Pasifika Festival SS or MC  | TOI PUAKI   | NEW      | SCOPING                                    | SCOPING     |       |  |      |      |        |     |    |   |   |    |    |
| Māori Data Analytics MC   | TOI WHĀNUI  | NEW      | SCOPING                                    | SCOPING     |       |  |      |      |        |     |    |   |   |    |    |
| Community Dev and Prog Mgmt (2x Quals and associated US) - expiry               | TOI ORA     | REVIEW   | SCOPING                                    | SCOPING     |       |  |      |      | 5      |     |    |   |   |    | 2  |
| Performing Arts Teaching - new MC? And review L5&6 (2 Quals, 17x US) - no usage | TOI PUAKI   | REVIEW   | Check priority - WDP project. Expire quals | SCOPING     |       |  |      |      | 17     |     |    |   |   |    | 2  |
| Facility Operations L4 (1 Qual, xx standards)                                   | TOI ORA     | REVIEW   | Downsize qual                              | PLANNING    |       |  |      |      | 4      |     |    |   |   |    | 1  |
| Museum Practice (Level 4) (1 Qual) - embed Indigenous Conservator skills        | TOI ORA     | REVIEW   | Wait for WDP                               | SCOPING     |       |  |      |      |        |     |    |   |   |    | 1  |
| Further reviews and developments to be prioritised based on WDP needs           |             |          |  |             |       |  |      |      |        |     |    |   |   |    |    |
|   |             |          |  |             |       |  |      |      | 393    | 166 | 71 | 3 | 3 | 63 | 21 |

## 1. Summary

| <b>Toi Mai Budget 2025/26</b>   | <b>July to<br/>December<br/>2025</b> |
|---|--------------------------------------|
| <b>Income</b>   |                                      |
| Funding   | 1,834                                |
|   |                                      |
| <b>Expenditure</b>  |                                      |
| People Cost   | 3,735                                |
| <i>Salaries</i>   | 2,462                                |
| <i>Redundancies</i>   | 1,053                                |
| <i>Other personnel costs</i>  | 220                                  |
| Consultancy & Contractors   | 75                                   |
| Governance  | 83                                   |
| Travel  | 77                                   |
| Meetings & Events   | 7                                    |
| Other Expenses  | 571                                  |
| Hāpaitia  | 828                                  |
| <b>Total Expenditure</b>  | <b>5,375</b>                         |
|   |                                      |
| <b>Total Surplus / (Deficit)</b>  | <b>(3,541)</b>                       |
|   |                                      |
| <b>Opening Bank Balance as at July 1 2025</b>   | <b>3,330</b>                         |
| Receipts  | 2,109                                |
| Payments (GST, Employees, Suppliers)  | (5,437)                              |
| <b>Closing Bank Balance as at December 31 2025</b>                                      | <b>2</b>                             |
|   |                                      |
| Liabilities to be paid upon disestablishment  | (26)                                 |
| <b>Net Cash after realisation of receivables &amp; payable</b>                          | <b>29</b>                            |
| <i>Note: SDP Asset and Hāpaitia Advances are not recognised in the net cash balance</i> |                                      |

### Assumptions

1. TEC indicative funding letters have included an additional \$520,000 over and above the funding request made. This is included in the income line and offset by an additional TEC contingency expense of \$500,000 and an additional Hāpaitia cost of \$20,000 for Wellington office rent extension to 31 January.
2. Hāpaitia costs charged to the Toi Mai will be taken from cash advances held in Hāpaitia for the costs relating to October to December invoicing.

3. Hāpaitia Advances of \$174,656 relates to the wind-up costs post December 31 2025.
4. Consultancy and Contractors include legal and audit costs
5. Governance costs reflect a reduction in councillors as Toi Mai moves to full disestablishment.
6. Redundancy Costs and FTE Table

|                     | Forecast         |                  |                  |                  |
|---------------------|------------------|------------------|------------------|------------------|
|                     | Apr - Jun 2025   | Jul- Nov 2025    | Dec-2025         | Total            |
| Base Salary         | 1,353,751        | 2,081,694        | 379,837          | 2,461,531        |
| Redundancy          | 169,657          | 189,391          | 864,067          | 1,053,458        |
| <b>Total Salary</b> | <b>1,523,409</b> | <b>2,271,085</b> | <b>1,243,904</b> | <b>3,514,989</b> |
| FTE Redundancy      | 6                | 6                | 25               | 31               |
| Fixed Term          | 2                | 1                | 2                | 3                |

## 2. Financial Performance

|                                | Budget<br>2025/2026 | Actuals<br>2024/25 |
|--------------------------------|---------------------|--------------------|
|                                | Jul to Dec 2025     | Jul to Dec 2024    |
|                                | \$000s              | \$000s             |
| <b>INCOME</b>                  |                     |                    |
| TEC Funding                    | 1,834               | 4,370              |
| Other Income                   | 0                   | 99                 |
| <b>Total Income</b>            | <b>1,834</b>        | <b>4,469</b>       |
| <b>EXPENDITURE</b>             |                     |                    |
| People Costs                   | 3,735               | 3,403              |
| Consultancy and Contractors    | 75                  | 98                 |
| Governance                     | 83                  | 126                |
| Travel                         | 77                  | 108                |
| Meetings and Events            | 7                   | 24                 |
| Other Expenses                 | 571                 | 147                |
| <b>Total Expenditure</b>       | <b>4,547</b>        | <b>3,907</b>       |
| <b>Hāpaitia Expenditure</b>    | <b>828</b>          | <b>703</b>         |
| <b>Total Expenditure</b>       | <b>5,375</b>        | <b>4,610</b>       |
| <b>Total Surplus/(Deficit)</b> | <b>(3,541)</b>      | <b>(141)</b>       |

### 3. Financial Position

|   | <b>Budget 2025/2026</b> |
|---|-------------------------|
|   | <b>Dec-2025</b>         |
|   | <b>\$000s</b>           |
| <b>CURRENT ASSETS</b>   |                         |
| Bank Accounts & Short Term Deposits                             | 2                       |
| Hāpaitia Advances   | 175                     |
| <b>Total Current Assets</b>                                     | <b>177</b>              |
| <b>NON CURRENT ASSETS</b>                                       |                         |
| Office Equipment  | 22                      |
| <i>Less Accum Depreciation - Office Equipment</i>               | <i>(25)</i>             |
| <b>Total Non Current Assets</b>                                 | <b>(3)</b>              |
| <b>Total Assets</b>   | <b>173</b>              |
| <b>CURRENT LIABILITIES</b>                                      |                         |
| Account Payable   | 56                      |
| GST   | (82)                    |
| <b>Current Liabilities</b>                                      | <b>(26)</b>             |
| <b>Total Liabilities</b>  | <b>(26)</b>             |
| <b>Net Assets</b>   | <b>200</b>              |
| <b>EQUITY</b>   |                         |
| <b>Total Equity</b>   | <b>200</b>              |
| <b>Net Cash after realisation of receivables &amp; payables</b> | <b>29</b>               |



## 4. Cashflow

|                                      | <b>Budget 2025/2026</b> |
|--------------------------------------|-------------------------|
|                                      | <b>Dec-2025</b>         |
|                                      | <b>\$000s</b>           |
| <b>Direct Cashflow</b>               |                         |
| Opening Bank Balance                 | 3,330                   |
| Closing Bank Balance                 | 2                       |
| <b>Net Inc/Dec in Cash</b>           | <b>(3,328)</b>          |
| Receipts of Funding                  | 2,109                   |
| GST (net)                            | (18)                    |
| Payments to Employees                | (3,630)                 |
| Payments to Suppliers                | (1,789)                 |
| <b>Net Cash flows from operating</b> | <b>(3,328)</b>          |
| <b>Net/Inc Decrease in Cash</b>      | <b>(3,328)</b>          |

## 5. Hāpaitia Costs

|                            | <b>Budget 2025/2026</b> |                        |               |
|----------------------------|-------------------------|------------------------|---------------|
|                            | <b>Jul to Dec 2025</b>  | <b>Jan to Mar 2026</b> | <b>Total</b>  |
|                            | <b>\$000s</b>           | <b>\$000s</b>          | <b>\$000s</b> |
| Finance                    | 109                     | 72                     | 181           |
| People & Culture           | 102                     | 20                     | 122           |
| Te Kahui Ahumahi           | 15                      | 0                      | 15            |
| Pacific Peoples            | 31                      | 0                      | 31            |
| Business Services          | 12                      | 0                      | 12            |
| Business Solutions         | 48                      | 2                      | 50            |
| Property & Office Mgmt     | 138                     | 0                      | 138           |
| ICT Services               | 153                     | 29                     | 182           |
| Depreciation/Asset Lease   | 219                     | 0                      | 219           |
| <b>Total Hapaita Costs</b> | <b>828</b>              | <b>123</b>             | <b>951</b>    |

The Hāpaitia costs include disestablishment costs and further cost to wind up the WDCCS and Hāpaitia from Jan 1 to Mar 31 2026.

The following wind up costs have been included:

1. Redundancy payments \$684,000
2. Asset writeoffs \$1,213,000
3. Make good provisions for rental properties \$100,000
4. Expensing of prepayments (unused IT licenses) \$215,000
5. Post December 31 costs (excluding redundancies) \$247,000

The post December 31 costs allow for the completion of final accounts and final audit, collection and disposal of remaining assets including IT and office equipment, termination of IT and all other systems, completion of all personnel employment related matters including finalisation of records and IRD returns and transfer of all data and records to TEC.

## 6. Detailed Financial Performance

|  | Budget<br>2025/2026 | Actuals<br>2024/25 |
|--|---------------------|--------------------|
|  | Jul to Dec 2025     | Jul to Dec 2024    |
|  | \$000s              | \$000s             |
| <b>INCOME</b>                            |                     |                    |
| TEC Funding                              | 1,834               | 4,370              |
| Other Income                             | 0                   | 99                 |
| <b>Total Income</b>                      | <b>1,834</b>        | <b>4,469</b>       |
| <b>EXPENDITURE</b>                       |                     |                    |
| People Costs                             |                     |                    |
| Direct Personnel Costs                   |                     |                    |
| 31100 Salaries                           | 3,515               | 3,064              |
| 31400 Kiwisaver contributions            | 105                 | 93                 |
| 31500 ACC                                | 9                   | 5                  |
| 31300 Annual leave                       | 0                   | (21)               |
| <b>Total Direct Personnel Costs</b>      | <b>3,630</b>        | <b>3,142</b>       |
| Other Personnel Costs                    |                     |                    |
| 32300 Individual prof. development       | 0                   | 11                 |
| 32400 Group prof. development            | 10                  | 23                 |
| 32500 Other staff costs                  | 3                   | 3                  |
| 32700 Health, safety & welfare supp      | 1                   | 3                  |
| 32800 Recruitment costs                  | 0                   | 13                 |
| 35100 Contractors - Internal             | 92                  | 194                |
| 35450 Fees for subject matter experts    | 0                   | 14                 |
| <b>Total Other Personnel Costs</b>       | <b>105</b>          | <b>261</b>         |
| <b>Total People Costs</b>                | <b>3,735</b>        | <b>3,403</b>       |
| Consultancy and Contractors              |                     |                    |
| 35200 Consultancy & contractors costs    | 0                   | 73                 |
| 35300 Legal fees                         | 25                  | 4                  |
| 35400 Audit fee                          | 50                  | 22                 |
| <b>Total Consultancy and Contractors</b> | <b>75</b>           | <b>98</b>          |

|   | Budget<br>2025/2026 | Actuals<br>2024/25 |
|---|---------------------|--------------------|
|   | Jul to Dec 2025     | Jul to Dec 2024    |
|   | \$000s              | \$000s             |
| Governance                              |                     |                    |
| 34000 Governance - Council fees         | 83                  | 126                |
| <b>Total Governance</b>                 | <b>83</b>           | <b>126</b>         |
| Travel                                  |                     |                    |
| 33100 Travel - Airfares                 | 42                  | 62                 |
| 33120 Travel - Accommodation            | 20                  | 24                 |
| 33130 Travel - Food                     | 5                   | 5                  |
| 33140 Travel - Mileage                  | 0                   | 3                  |
| 33150 Travel - Others                   | 2                   | 4                  |
| 33160 Travel - Parking                  | 1                   | 3                  |
| 33170 Travel - Rental vehicles and mevo | 3                   | 2                  |
| 33180 Travel - Taxi and Uber            | 3                   | 6                  |
| <b>Total Travel</b>                     | <b>77</b>           | <b>108</b>         |
| Meetings and Events                     |                     |                    |
| Meetings                                |                     |                    |
| 33200 External Meeting - Catering/food  | 1                   | 6                  |
| 33220 External Meeting - Venue hire     | 0                   | 4                  |
| 33210 External Meeting - Other          | 0                   | 8                  |
| 33300 Internal Meeting - Catering/food  | 5                   | 5                  |
| 33320 Internal Meeting - Venue hire     | 1                   | 0                  |
| 33310 Internal Meeting - Other          | 0                   | 2                  |
| <b>Total Meetings</b>                   | <b>7</b>            | <b>24</b>          |
| <b>Total Meetings and Events</b>        | <b>7</b>            | <b>24</b>          |

|                                       | Budget<br>2025/2026 | Actuals<br>2024/25 |
|---------------------------------------|---------------------|--------------------|
|                                       | Jul to Dec 2025     | Jul to Dec 2024    |
|                                       | \$000s              | \$000s             |
| Other Expenses                        |                     |                    |
| Other Operating Expenses              |                     |                    |
| 41000 General expenses                | 2                   | 0                  |
| 41100 Office expenses                 | 1                   | 0                  |
| 44300 Donations & koha                | 0                   | 1                  |
| 42400 Shared data platform            | 50                  | 50                 |
| 35780 Research                        | 0                   | 19                 |
| 42500 Online platform support         | 0                   | 3                  |
| 42100 IT minor equipment              | 0                   | 0                  |
| 42000 IT licensing fees               | 0                   | 29                 |
| 42200 IT ongoing costs                | 0                   | (0)                |
| 41200 Printing, stationery & postage  | 1                   | 1                  |
| 44200 Subscriptions & memberships     | 3                   | 16                 |
| 43000 Promotion and marketing         | 10                  | 13                 |
| <b>Total Other Operating Expenses</b> | <b>67</b>           | <b>132</b>         |
| Administration Expenses               |                     |                    |
| 44100 Bank fees                       | 1                   | 0                  |
| 44500 Insurance                       | 0                   | 12                 |
| 46200 Depreciation - Office equipment | 4                   | 4                  |
| 49994 TEC Contingency                 | 500                 | 0                  |
| <b>Total Administration Expenses</b>  | <b>504</b>          | <b>15</b>          |
| <b>Total Other Expenses</b>           | <b>571</b>          | <b>147</b>         |
|                                       |                     |                    |
| <b>Total Expenditure</b>              | <b>4,547</b>        | <b>3,907</b>       |
|                                       |                     |                    |
| <b>Hāpaitia Expenditure</b>           | <b>828</b>          | <b>703</b>         |
|                                       |                     |                    |
| <b>Total Expenditure</b>              | <b>5,375</b>        | <b>4,610</b>       |
|                                       |                     |                    |
| <b>Total Surplus/(Deficit)</b>        | <b>(3,541)</b>      | <b>(141)</b>       |

## Toi Mai Risk Registers

### Internal Disestablishment Risk Register: Entity Disestablishment - 31 December 2025

#### Executive Summary

This register consolidates risks that are internal to Toi Mai as the entity winds up to disestablishment on 31 December 2025. These risks focus on compliance, operational, governance, and financial matters specific to closing down the organisation whilst meeting all statutory and contractual obligations.

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#### Risk Categories

#### COMPLIANCE RISKS

##### Risk ID: INT-01

**Risk Theme:** Compliance

**Risk Description:** Failure to Meet Statutory Obligations

There is a risk of non-compliance with legal requirements such as employment law (e.g., redundancy processes), tax obligations, contractual notice periods, Treaty of Waitangi commitments, and responses to Official Information Act requests.

**Impact:** May result in legal action such as claims of unjustified dismissal if redundancies are mishandled, financial penalties for missed statutory obligations, and reputational damage—particularly with Māori stakeholders—if tikanga or Treaty of Waitangi commitments are not upheld.

**Controls:** Establish a comprehensive disestablishment plan and compliance checklist with key legal deadlines. Ensure all staffing changes comply with employment law and best practice, including consultation, notice, and fair compensation. Uphold cultural protocols by involving Poumatua to ensure tikanga is respected during closures and farewells. Monitor and assign responsibility for all statutory reporting deadlines.

**Risk Owner:** WDC CEs/Hāpaitia CE, CFO/Executive Officer/CSMs

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##### Risk ID: INT-02

**Risk Theme:** Compliance

**Risk Description:** Audit Qualification Risk – inability to comply with financial reporting requirements post 31 December e.g SSP

**Impact:** Inability to complete SSP post 31 December could result in a qualified audit report, reputational risk.

**Controls:** Approach OAG regarding dispensation not to provide SSP in final annual report. Develop clear close off procedures that allow sufficient time to prepare SSP data if required.

**Risk Owner:** CFO, CSM

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## OPERATIONAL RISKS

### **Risk ID: INT-03**

**Risk Theme:** Operational

**Risk Description:** Staff Wellbeing and Retention Risk – Impact of Uncertainty and Poor Change Management. Ineffective change management during disestablishment may contribute to early departure of key staff and increased stress among those remaining, resulting in reduced morale, productivity, and organisational knowledge retention.

**Impact:** Undocumented institutional knowledge loss, skill and capacity gaps in service delivery, and unresolved tasks can lead to increased errors and delays. Staff under stress may experience reduced productivity, low morale, and a heightened risk of burnout. These challenges can contribute to performance issues, disengagement, and ultimately pose a risk to intellectual property continuity during handovers.

**Controls:** Maintain open and frequent communication with staff regarding the disestablishment process and available options. Offer retention incentives to encourage key personnel to stay through critical transition periods. Provide wellbeing support, including access to Outplacement Support and Employee Assistance Programs (EAP). Cross-train team members to ensure coverage of essential roles and establish clear responsibilities. Prioritise documenting key processes to mitigate the impact of unexpected departures. Celebrate milestones to sustain morale and foster a sense of progress.

**Date Added:** 29 October 2024

**Notes:** Raised in 30 Oct 2024 Board meeting, discussed in 13 Nov 2024 FAR meeting and 20 Nov 2024 P&C meeting.

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### **Risk ID: INT-04**

**Risk Theme:** Operational

**Risk Description:** Auckland office proximity with ACT leader David Seymour's electorate office means protest or other attention could create a hazard for kaimahi.

**Controls:** Management expect staff to behave according to code of conduct, if staff feel unsafe they are to let managers know. There is a safety plan in place, and the ongoing to risk will be monitored by management and Hāpaitia.

**Date Added:** 3 December 2024

**Notes:** Raised in 04 Dec 2024 Board meeting

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**Risk ID: INT-05**

**Risk Theme:** Operational

**Risk Description:** Inadequate offboarding processes - including failure to adhere to notice periods resulting in operational disruption

**Controls:** Clear end dates for all staff, with appropriate notice periods. Documentation of all processes and handover procedures.

**Risk Owner:** WDC CEs, CSMs

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**GOVERNANCE RISKS**

**Risk ID: INT-06**

**Risk Theme:** Governance

**Risk Description:** Board member flight

**Controls:** Board-offboarding plan agreed to by Board; sufficient board members retained to sign off all deliverables, audit and legal requirements up until 31 December 2025.

**Date Added:** 12 November 2024

**Notes:** Raised in 13 Nov 2024 FAR meeting and 20 Nov 2024 P&C meeting.

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**FINANCIAL RISKS**

**Risk ID: INT-07**

**Risk Theme:** Finance

**Risk Description:** Risk of Resource Misuse During Wind-Down – Weakening Controls and Accountability

**Controls:** Maintain robust financial controls throughout the disestablishment process. Regular financial reporting and oversight by remaining governance structures.

**Risk Owner:** CFO, Finance Team

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# WDC to Industry Skills Boards Transition Risk Register

## Workforce Development Council to Industry Skills Board Transition

### Executive Summary

This register consolidates risks relating to the transition from Workforce Development Councils to the new Industry Skills Boards (ISBs). These risks encompass data transfer, asset handover, staff transition, system continuity, stakeholder management, and ensuring effective service delivery during and after the transition period.

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### Risk Categories

#### DATA & SYSTEM TRANSITION RISKS

##### Risk ID: TRN-01

**Risk Theme:** Compliance

**Risk Description:** Transitional data configuration issues

There is a lack of clarity around who is responsible for transferring and managing data during the transition, which could lead to loss, mishandling or misuse—especially when data is split between entities like TEC, NZQA, EAGs and ISBs.

**Impact:** Potential loss of data integrity. Difficulties may arise when dividing data between ISBs or other entities (e.g., NZQA), which would be exacerbated by loss of data governance.

**Controls:** TEC to determine lines of responsibility re data transfer. Address use of Aka Kōrero data by ISBs that will also be responsible for WBL (conflict of interest).

**Risk Owner:** WDC CE

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##### Risk ID: TRN-02

**Risk Theme:** Finance/System Transaction

**Risk Description:** Risk of Wasted Public Investment – Ineffective Handover of Core Systems

There is a risk that core systems developed by WDC and Hāpaitia may not be successfully transitioned, leading to a loss of taxpayer-funded digital infrastructure and capabilities.

**Impact:** Ineffective Transfer of Digital Assets. There is a risk that key digital systems and intangible assets (e.g., SDP, FMIS, HRIS, IT infrastructure, and website access post-31 December) may not be effectively transferred to ISBs or relevant public agencies. This could result in wasted taxpayer investment, system discontinuity, non-transferable licenses, and reliance on outdated or incomplete technical documentation.

**Controls:** Conduct a comprehensive audit of all core systems to identify those suitable for transfer to ISBs. Ensure each system is accompanied by up-to-date technical documentation and provide training to promote a smooth transition and ongoing usability.

**Risk Owner:** CEO, Hāpaitia CE, CFO, ICT Manager, P&C Lead

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**Risk ID: TRN-03**

**Risk Theme:** Compliance

**Risk Description:** Governance Role Ambiguity – Unclear Decision-Making Authority During Disestablishment

There is a risk that governance bodies may lack clarity on their roles and decision-making powers during the disestablishment process, potentially leading to premature or delayed decisions that could hinder an effective and timely transition.

**Impact:** Unclear governance roles may lead to decisions being made too early or too late, disrupting the timing, coordination, and overall effectiveness of the transition from WDCs to ISBs.

**Controls:** TEC should provide clear, written guidance to Councillors outlining their responsibilities during the disestablishment period, including the scope of their decision-making authority between 31 December and the official dissolution date.

**Risk Owner:** CE

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**Risk ID: TRN-04**

**Risk Theme:** Compliance

**Risk Description:** External Decision-Making Uncertainty – Inconsistent or Last-Minute Government Direction. There is a risk of disruption due to unclear or delayed communication from TEC or the Minister, including sudden changes to disestablishment timelines or ISB scope. Inconsistencies between verbal and written guidance may further contribute to confusion and planning challenges.

**Impact:** Sudden changes or unclear communication from TEC or the Minister may render parts of the disestablishment plan obsolete or ineffective. Shifting timelines or unexpected tasks can lead to wasted effort, stalled progress, and the need for rework. A lack of timely information may force the Council to respond reactively, reducing the quality and efficiency of the transition.

**Controls:** Maintain proactive engagement with TEC to stay informed of policy updates and potential changes. Design the disestablishment plan with built-in flexibility, identifying tasks that can be adjusted as needed. Keep staff and Board regularly informed to enable timely escalation of concerns.

**Risk Owner:** CE/TEC

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**ASSET & RESOURCE TRANSITION RISKS**

**Risk ID: TRN-05**

**Risk Theme:** Finance

**Risk Description:** Asset Mismanagement Risk – Loss or Poor Tracking of Physical and Intellectual Property

There is a risk that physical assets (e.g., laptops, vehicles, furniture) or intellectual property (e.g., documents, records) may be lost, mishandled, or inadequately tracked during the disestablishment process, leading to financial loss, audit issues, or operational disruption.

**Impact:** Loss or mismanagement of assets could result in financial loss, legal repercussions due to unaccounted public funds, insufficient equipment for new ISBs, and potential audit qualifications related to incomplete or inaccurate asset registers.

**Controls:** Implement a robust asset return and disposal process, with regular updates and reviews of the asset register throughout the disestablishment. Centralise asset storage as WDCs close, plan handovers to ISBs well in advance, and conduct a final audit in December to ensure all assets are either transferred or appropriately disposed of.

**Risk Owner:** CFO/IT Manager, WDC CSMs (and their SLT managers) Hāpaitia ICT, Finance Team and Office Manager

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#### **Risk ID: TRN-06**

**Risk Theme:** Operational

**Risk Description:** Staffing misalignment – resulting in the loss of personnel who are needed in future ISBs, or the retention of staff whose skills or capacity may not align with future requirements—both in terms of quantity and capability.

**Impact:** Redundancy payouts may exceed necessary levels, while ISBs face challenges in recruiting due to limited staff transitions. This could lead to difficulties in sourcing candidates with the required skills and increased competition among ISBs to fill critical roles.

**Controls:** TEC should facilitate timely engagement between WDCs and EAGs as soon as ISB workforce plans are finalised.

**Risk Owner:** WDC CE, CSM

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### **OPERATIONAL CONTINUITY RISKS**

#### **Risk ID: TRN-07**

**Risk Theme:** Operational

**Risk Description:** Risk: Loss or Mismanagement of Records During Disestablishment

**Controls:** Systematic approach to records management during transition. Clear protocols for what records transfer to ISBs vs. what needs to be archived or disposed of according to regulatory requirements.

**Risk Owner:** Records Manager, CSMs

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## STAKEHOLDER & REPUTATIONAL RISKS

### Risk ID: TRN-08

**Risk Theme:** Reputational

**Risk Description:** Service to Industry – Challenges may arise in maintaining effective service delivery to industry during the transition period

**Controls:** Clear communication with industry stakeholders about transition timelines and service continuity. Maintain service levels through transition period.

**Risk Owner:** WDC CEs, Stakeholder Relations

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### Risk ID: TRN-09

**Risk Theme:** Reputational/Strategic

**Risk Description:** Risk of breaches during the disestablishment process

**Controls:** Ensure retention of Poumatua to ensure cultural protocols are followed throughout disestablishment process.

**Risk Owner:** CE

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### Risk ID: TRN-10

**Risk Theme:** Reputational/Strategic

**Risk Description:** The early disestablishment of engagement roles disproportionately affects Māori and Pacific stakeholder relationships

**Controls:** Maintain key relationships through transition. Ensure ISBs are briefed on important stakeholder relationships and cultural considerations.

**Risk Owner:** CE, Engagement Leads

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### Risk Management Frameworks

#### Review Schedule:

- Fortnightly review of all critical and high risks
- Monthly comprehensive review of all risks
- Weekly transition steering group meetings

#### Escalation Process:

1. Risk Owner manages day-to-day risk mitigation
2. Transition Project Manager for operational coordination
3. WDC CE/TEC for strategic and policy issues
4. Minister/Cabinet for policy changes affecting transition

#### Key Stakeholders:

- Tertiary Education Commission (TEC)
- Industry Skills Boards (ISBs)

- Workforce Development Councils (WDCs)
  - Hāpaitia
  - Industry stakeholders
  - Education providers
- 

**Document Control:**

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- **Date:** 28 May 2025
- **Next Review:** Fortnightly
- **Owner:** Toi Mai