

# DELEGATED AUTHORITY POLICY

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# DELEGATED AUTHORITY POLICY

## 1. PURPOSE

This policy sets out the financial and non-financial delegated authorities for IHC New Zealand Incorporated (IHC) and its subsidiary entities (the “IHC Group”).

In accordance with the IHC Constitution and Rules, the IHC Board will exercise all the powers of the Society that are not reserved to General Meetings of Members<sup>1</sup>. The IHC Board is responsible to the members for the activities of the IHC Group.

The delegation of authority is a governance mechanism to allow the IHC Group Chief Executive to carry out their duties effectively and enable efficient day-to-day management and administration of the organisation. This policy records the delegation of authority from the IHC Board of Governance (the IHC Board) and the Board of Directors of each subsidiary entity.

The purpose of this policy is to:

- Enable all staff in IHC and its subsidiaries to carry out business activities effectively without overly restrictive approval requirements;
- Provide assurance that the IHC Board, and subsidiary Boards’ interests are being protected and that the IHC Group of Charities is not exposed to unacceptable risk; and
- Establish clear authorities, responsibilities and accountabilities for all staff.

## 2. APPLICATION TO SUBSIDIARY ENTITIES

This policy provides guidance to the Boards of the subsidiary entities in balancing their responsibilities to the IHC Group. This does not limit the powers and capacity of Directors as outlined in their respective constitutions.

## 3. SCOPE

This Policy applies to IHC New Zealand Incorporated and its subsidiary entities referred to collectively in this document as the “IHC Group”. It applies to all staff, volunteers and any other person engaged by the IHC Group.

For the avoidance of doubt, all staff and volunteers that have not been given delegations in this policy are not authorised to incur expenditure or bind the IHC Group to contractual agreements and must not undertake any of the activities set out in the policy.

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<sup>1</sup> For the avoidance of doubt, the IHC New Zealand Incorporated Society Constitution and Rules takes precedence over this policy.

The Board<sup>2</sup> retains all powers not expressly delegated within this policy.

#### 4. RESERVED POWERS

Reserved powers may not be delegated. The following are reserved to the IHC Board or its designated Committee as outlined in the Charter for IHC Board Standing Committees.

- 1) Approval of IHC Group Strategy.
- 2) Appointment of IHC Group Chief Executive.
- 3) Appointment of Directors of Subsidiary Entities.
- 4) Establishment of new debt facilities and/or creation of equivalent financial liabilities.
- 5) Approval of annual budgets and longer-term financial plan.
- 6) Approval of subsidiary Statements of Intent.
- 7) Approval of the Group's Treasury policy, Risk Framework, and Health and Safety policy.
- 8) Approval of Delegated Authority Policy.
- 9) Change to subsidiary Constitution.
- 10) Major transactions as defined in the Companies Act 1993 or as otherwise defined by IHC New Zealand Incorporated<sup>3</sup>.

##### *Subsidiary Entities*

The powers and discretions of subsidiary directors are limited to the attainment of the objects of IHC. Directors of subsidiary entities must act in good faith and in the best interests of the subsidiary. This should, in most cases mean the Board is also acting in the best interest of IHC New Zealand Incorporated as the ultimate shareholder.

Notwithstanding Directors of wholly owned subsidiaries, when exercising powers or performing their duties as a director, may act in the best interests of IHC New Zealand Incorporated even though it may not be in the best interests of the subsidiary company.

The following are reserved to the Board of each subsidiary entity:

- 1) Approval of the operating strategy of the subsidiary, having regard to the IHC Group Strategy.
- 2) Adopt IHC Group Policy for application to the subsidiary and, where no IHC Group Policy applies, approve policies related to the activities of the subsidiary.

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<sup>2</sup>The Board means the IHC Board, or the Board of Directors of a subsidiary entity where authority is provided under the Constitution and applicable New Zealand Legislation. In each case a subsidiary Board is expected to consider section 131(2) of the Company's Act and the Charitable Objects of IHC New Zealand.

<sup>3</sup> IHC New Zealand Incorporated consider any transaction that will or could impact their ownership interest to be a Major Transaction (e.g. the raising of debt, incorporation of a subsidiary, partnership arrangements, issuance of ownership interest etc.)

- 3) Authorise a Statement of Intent or equivalent (being an agreement of strategic direction with IHC New Zealand Incorporated).
- 4) Set objectives, oversee and monitor the performance of management involved in running the subsidiary in the interest of the shareholder, community and in accordance with the law.
- 5) Authorise material transactions.
- 6) Oversee performance of the subsidiary.
- 7) Authorise annual budget and longer-term financial plan. It is recommended such authorisation follow endorsement from the Group Audit Committee.

#### *Chief Executive*

The Board of IHC and the Boards of each subsidiary entity, delegate to the IHC Group Chief Executive or subsidiary entity Chief Executive ("Chief Executive"), the authority for the executive management of the IHC Group or relevant subsidiary entity, consistent with this Policy, IHC's mission, the relevant subsidiary entity Constitution, and the Society Constitution and Rules. The Chief Executive may, under this Policy, sub-delegate authority to employees of the IHC Group. The following are reserved to the Chief Executive.

- 1) Monitor and report on the activities and performance of the IHC Group (or subsidiary entity).
- 2) Authorise delegations to management in consultation with relevant Directors.
- 3) Ensure appropriate management of group administration functions (also referred to as corporate support services) including Information Company Secretarial, Technology, Communications, Human Resources, Transport, Travel, Accounting, and Finance & Administration.

#### *IHC Group Chief Executive*

The following are reserved to the IHC Group Chief Executive:

- 1) Incorporation or formation of a legal entity.
- 2) Oversee inter-group transactions.
- 3) Oversight and management of group administration functions.
- 4) Appointment of internal auditor on the recommendation of the Audit Committee.

#### *IHC Group Chief Financial Officer*

The IHC Group Chief Financial Officer has primary responsibility for managing the financial actions of the IHC Group. The following are reserved to the IHC Group Chief Financial Officer<sup>4</sup>:

- 1) Accounting, financial policies and controls.

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<sup>4</sup> As appointed by the IHC Group Chief Executive. Currently the General Manager Corporate Services

- 2) Banking and treasury in accordance with the Treasury Policy.
- 3) Certification of financial performance.
- 4) Internal and external financial reporting.
- 5) Changes to Controlled Systems as defined in financial policies.
- 6) Authority to approve invoices that exceed operating expenditure delegation where contract has previously been executed by the Chief Executive.

## **5. POLICY REVIEW**

This policy will be reviewed at least every three years and amended as necessary. The IHC Board can amend this policy at any time.

All employee delegated authorities as outlined within the schedules to this policy will be reviewed periodically to ensure they continue to reflect the operating environment and remain appropriate to the scale, complexity and risk appetite of the IHC Group.

## **6. PRINCIPLES**

All individuals holding roles with delegations must act reasonably and with integrity. In exercising delegations, they must always abide by the principles set out below:

- 1) Expenditure must be justifiable having regard to the IHC Group's strategy, mission and values; and / or subsidiary entity's strategy, mission and values. All purchases must be made for the benefit of the IHC Group in a manner which is fair, objective and financially sound. Where appropriate reference should be made to any procurement guidance issued.
- 2) No person may commit funds, authorise expenditure or make other decisions where they are, or may be perceived to be obtaining a personal benefit. Approval must be sought from an individual senior to the person who may benefit.
- 3) Delegation holders must consider whether they have a conflict of interest in any matter before exercising a delegation. If a conflict of interest, or perceived conflict of interest, may exist, the decision should be referred to their manager, or the respective Board.
- 4) Delegations are considered to be exercised at the time a decision is made to commit IHC or one of its subsidiary entities, to spending or action.
- 5) Where this policy conflicts with legislation, the legislation takes precedence.
- 6) Where this policy conflicts with any other IHC Group Policy, this Delegated Authority Policy will take precedence.
- 7) The Chief Executive may amend or withdraw any delegated authority to any IHC Group or relevant subsidiary entity employee (as applicable), at any time

## **7. DELEGATION CATEGORIES**

Delegations are categorised into the following groups:

- Contracts with funders and suppliers - the ability for an individual to commit the IHC Group to agree to the supply of goods or services to or from an external party.
- Approval of Expenditure – the ability for an individual to authorise a purchase order or invoice for payment. This distinguishes between capital expenditure and operating expenditure delegations.
- Human Resources and Communications – the ability for an individual to commit the IHC Group to employ, alter remuneration or terminate employment of a contractor or an employee.

The ability for an individual to represent IHC or an IHC subsidiary entity to the media, publish public content or make changes to IHC Group templates or branding.

- Treasury & Finance Delegations – the ability for an individual to commit the IHC Group to debt or financial instruments, appoint auditors, authorise changes to controlled IT systems and to make changes to company documents.

## 8. ASSIGNMENT OR CHANGING OF DELEGATIONS

All delegations are assigned to positions, rather than individuals. This means when an employee moves to a new position, they will assume the new delegations assigned to their new position and relinquish their old delegations.

Line managers should regularly review the appropriateness of delegation's allocation and, where changes are required between categories, they may be authorised by the Executive Group member responsible.

When a new role is created a delegation will be proposed by the line manager and authorised by the Executive Group member responsible. The delegation form will be emailed to [delegations@ihc.org.nz](mailto:delegations@ihc.org.nz)

For the purposes of this policy, authorisation by an Executive Group member will be subject to agreement with the IHC Group Chief Financial Officer that the delegation:

- Satisfies the principles of financial control;
- Is consistent with similar roles and proportionate to the role required; and
- Applies within the Executive Group member's area of authority (i.e. will not influence other delegations).

New delegation categories require the approval of the IHC Group Chief Executive following endorsement from the IHC Group Chief Financial Officer<sup>5</sup>.

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<sup>5</sup> New delegation categories are discouraged and will only be authorised if there is no reasonable alternative having taken into consideration administration and system compliance costs. Any new delegation category should apply to a "group" of roles, rather than a single role or individual.

The creation of a new category should be reported to the Audit Committee at the first subsequent meeting.

## **9. RESTRICTIONS ON DELEGATIONS**

Contractors or consultants cannot hold delegated authority without written authorisation from the Executive Group member responsible. Fixed term employees paid via payroll may hold delegations and are not considered contractors or consultants for the purposes of this policy.

Delegated authorities only apply to the functional area of the delegation holder, unless otherwise authorised by the IHC Group Chief Executive.

The delegations' register will be maintained by Corporate Services and published as tables in Section 16 of this policy. This reflects the highest level of approval a delegation holder can exercise.

Employees assigned a delegation must sign an instrument of delegation acknowledging that they have read this policy and understand their delegated authority.

## **10. EXERCISING DELEGATIONS**

When exercising delegations consideration needs to be given to the total financial value of the commitment. Delegation holders will be required to assess the maximum probable annual value of the contract, and the period for which the commitment will be in place before the IHC Group can exit the arrangement without financial or reputational implications.

When varying an approved commitment, the revised total commitment value becomes the amount requiring approval, not just the incremental increase or decrease. This does not apply to a renewal i.e. where the original commitment had reached the end of its' life.

Splitting purchase orders, contracts or invoices or arranging for the splitting of purchase orders, contracts or invoices for the purpose of defeating delegation limits is expressly forbidden.

## **11. TEMPORARY DELEGATIONS**

When a person holding a delegated authority is not available, only those staff holding an equivalent or higher delegation can exercise the authority of the absent person, unless a specific arrangement has been made, and authorised by the Executive Group member responsible. Such authorisation must be endorsed by the Financial Controller of IHC Group Chief Financial Officer. Endorsement may be withheld for administrative or financial control reasons only.

Notwithstanding the above, in the event of the temporary absence of the IHC Group Chief Executive, an Executive Group member will be appointed to temporarily exercise his or her delegated authority.

In the event the IHC Group Chief Financial Officer is temporarily acting for the IHC Group Chief Executive, any actions taken in their capacity of IHC Group

Chief Financial Officer that would ordinarily require consultation or authorisation by the Chief Executive, must be discussed with Board Chair.

## **12. EXERCISING DELEGATIONS IN AN EMERGENCY**

Normal rules and approval processes should be followed whenever possible. In an emergency, all staff are encouraged to take action to ensure the safety of themselves, their colleagues and the people who we support. Expenditure incurred in an emergency for the purpose of ensuring the safety of people, assets or property, is allowable. Such expenditure will be subsequently reviewed and ratified by a staff member with appropriate delegated authority.

## **13. REVOCATION OF DELEGATIONS**

Delegated authority is specific to a position. An individual's delegation will be automatically revoked when they no longer hold that position.

Delegations may also be withdrawn by:

- The Executive Group member responsible;
- Any relevant subsidiary Board,
- The IHC Board;
- The Chief Executive; or
- The IHC Group Chief Financial Officer if, and only if:
  - i. Any part of this policy is, or in the opinion of the IHC Group Chief Financial Officer is likely to have been breached; or
  - ii. There is any evidence of misappropriation, failure to disclose a conflict of interest or fraud; or
  - iii. An investigation into potential misappropriation is in progress.

## **14. BREACHES OF POLICY**

Compliance with this policy is mandatory. If an employee becomes aware they have breached their delegated authority, they must notify their line manager immediately. Line managers should ensure the breach is reported to the Executive Group member responsible.

Behaviour or actions that may be in breach of this policy will be investigated by IHC Group Finance under the supervision of the IHC Group Chief Executive. If a breach is identified disciplinary action may be taken that may include revocation of delegated authorities, termination of employment, and / or personal liability for debt incurred.

## **15. COMMUNICATION**

The IHC Group Chief Executive will inform the Audit Committee at the next scheduled meeting if or when:



- 1) Any material changes have been made to the delegation of an Executive Group employee;
- 2) A new delegation category has been created;
- 3) A credit card has been issued;
- 4) A new credit card limit has been authorised;
- 5) Any new role is assigned a delegation under which they will be a master bank account signatory; or
- 6) A material breach of this policy has occurred.

## **16.DELEGATIONS REGISTERS**

Delegated authority is limited to the roles listed, within areas of authority only.

Contracts with funders and suppliers is stated as the annual value of the contract (unless otherwise stated) and the maximum period of commitment. All financial amounts represent the maximum value exclusive of GST.

For the avoidance of doubt, the delegations register is part of this policy and may only be amended in accordance with this Delegated Authority policy.

## DOCUMENT REVIEW STATUS

Authoriser	Owner	Review Date	Details of Change
IHC Board	General Manager Corporate Services	December 2001	Release of policy to the Intranet.
IHC Board	General Manager Corporate Services	April 2002	Update.
IHC Board	General Manager Corporate Services	June 2002	Complete New Revision of policy.
IHC Board	General Manager Corporate Services	July 2002	Update to Section 12.4. Addition of Section 9.4.
IHC Board	General Manager Corporate Services	July 2003	Section 14.1 replaced with new version.
IHC Board	General Manager Corporate Services	October 2009	Complete New Revision of policy.
IHC Board	General Manager Corporate Services	June 2012	Addition to Section 3: Major supplier Contracts; changes to Chief Executive delegation in Section 5 & Section 6 Supplier Contracts.
IHC Board	General Manager Corporate Services	April 2013	Document updated through multiple sections to reflect new position of Chief Operating Officer delegations.  The document also updated to reflect other position title changes.
IHC Board	General Manager Corporate Services	April 2015	Delegated authority limits updated. Logos removed from document. Manual replaced with Policy. General Manager Information Communications and Technology added Section 6.8.
IHC Board	General Manager Corporate Services	October 2015	Reformatted policy into new template.  Designations updated to: Regional Manager Specialist Services, Service Manager, National Manager Community Specialist Services  HRP-13 included in 14.1.
IHC Board	General Manager Corporate Services	February 2017	Updated delegated authority limits and included Chief Executive Accessible Properties.
IHC Board	General Manager Corporate Services	August 2020	Review of policy format and consolidation of delegations.
This policy is to be reviewed every two (2) years.			

## Contract Delegations

Entry into contracts with Funders and Suppliers. All contracts should be appropriately reviewed from a financial, legal and operational perspective prior to execution

Delegations are company specific to individuals area of authority

Does not include financial or employment contracts

Role Title	Contracts with funders and Suppliers							
	Contracts for Services	Contracts for Property (inc maintenance)	Legacy to IHC	Fundraising Contracts	Contracts (not otherwise specified)	Property Leases	Non-property leases (excluding vehicles)	Vehicle contracts (purchase, sale, fuel, etc))
IHC Board, Board of Directors for subsidiary of IHC*	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited
IHC Group Chief Executive	\$300m, 5-Years	\$20m, 5-Years	Unlimited	Unlimited	\$10m, 5-Years	\$300,000 Per contract per annum	\$1m p.a per contract, 5-Years	\$10m, 5-Years
General Manager Corporate Services	As directed by Group Chief Executive Only	n/a	n/a	n/a	\$100k per contract, 3-Years	n/a	\$150k p.a total annual contract, 3-Years	\$100,000 annual Contract value (inc capital value lease,buy or sell)
Accessible Properties Chief Executive	\$5m, 5-Years	\$20m, 5-Years	n/a	In consultation with IHC Group Chief Executive	\$250k per contract, 5-Years	\$150,000 per contract per annum	\$25k p.a total annual contract max, 1-Years	n/a
General Manager Service Delivery and Strategy, General Manager HR, General Manager Communications, General Manager Programmes	\$100k per contract, 3-Years	n/a	\$100,000	\$100,000	\$100k per contract, 3-Years	n/a	\$25k p.a total annual contract max, 1-Years	n/a
Chief Operating Officer	\$250k, 12 Months	n/a	n/a	n/a	\$250k per contract, 3-Years	n/a	\$25k p.a total annual contract max, 1-Years	n/a
Regional Manager, National Manager Choices	Individual Client Contracts**	n/a	n/a	n/a	\$100k per contract, 3-Years	n/a	n/a	n/a
Chief Information Officer	n/a	n/a	n/a	n/a	\$50k, 1 Years	n/a	n/a	n/a
General Manager Properties Tauranga, General Manager Property Services, Housing Development Manager, General Manager Finance (Accessible Properties), National Services Accountant	n/a	n/a	n/a	n/a	\$50k, 1 Year	n/a	n/a	n/a
IDEA Services Area Manager, IDEA Services Regional Manager RIDSAS	As Authorised by Regional Manager	n/a	n/a	n/a	\$10k, 1 Year in consultation with Regional Manager	n/a	n/a	n/a
Property Manager, Asset Manager, Transport Manager, EA to the IHC Group Chief Executive	n/a	n/a	n/a	n/a	\$20k, 1 Year	n/a	n/a	n/a
National Manager Quality, Group Risk and Safety Manager, Manager of Service Design and Strategy, Senior Communications Advisor, National Clinical Practice Leader, National Manager Service Support, Senior Psychologist, Director of Nursing, Regional Accountant, , IT Operations Manager, Head of Library and Information Resourcing, National Manager Volunteering, Tenancy Operations Manager, Contracts Manager, Director of Advocacy	n/a	n/a	n/a	n/a	\$10k, 1 Year	n/a	n/a	n/a
HR Operations Manager, National Manager Learning and Development, HR Business Partner Manager, Organisational Development Manager	n/a	n/a	n/a	n/a	\$10k, 1 Year	n/a	n/a	n/a
National Manager Fundraising	n/a	n/a	Unlimited	\$10,000	\$10k, 1 Year	n/a	n/a	n/a

\*Delegation applies to subsidiary only. This delegation will not apply in the event that a subsidiary Board consists of one person only. Should this occur all matters should be referred to the IHC Board

\*\* Requires review by Relevant Area Manager, Regional Accountant, and any relevant specialist managers as allocated by the Chief Operating Officer

## Approval of Expenditure

Delegations are specific to individuals area of authority

Excludes - Financial, Human Resources and Communications

Role Title	Approval of Expenditure						
	Legacy Applications	Operational Expenditure within budget / as contracted	IT Expenditure	Consultants and professional fees (including legal expenditure)	Domestic Travel (including accommodation etc)	Capital Expenditure / Sale	Unbudgeted Expenditure
IHC Board, Board of Directors for subsidiary of IHC*	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited
IHC Group Chief Executive	\$200,000	\$2,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$10,000,000	\$500,000
General Manager Corporate Services	\$50,000	\$250,000	\$250,000	\$250,000	\$250,000	n/a	\$100,000
Accessible Properties Chief Executive	n/a	\$500,000	n/a	\$250,000	\$250,000	\$5,000,000	\$100,000
General Manager Service Delivery and Strategy, General Manager HR, General Manager Communications, General Manager Programmes	n/a	\$100,000	n/a	\$100,000	\$100,000	n/a	\$30,000
Chief Operating Officer	n/a	\$250,000	n/a	\$250,000	\$250,000	n/a	\$100,000
Regional Manager, National Manager Choices	n/a	\$100,000	n/a	n/a	\$100,000	\$5,000	\$5,000
Chief Information Officer	n/a	\$50,000	\$50,000	n/a	\$5,000	n/a	n/a
General Manager Properties Tauranga, General Manager Property Services, Housing Development Manager, General Manager Finance (Accessible Properties)	n/a	\$50,000	n/a	n/a	\$2,000	\$500,000 General Manager Property Services Only	n/a
IDEA Services Area Manager, EA to the IHC Group Chief Executive, IDEA Services Regional Manager RIDSAS, Senior Manager Transformation	n/a	\$25,000	n/a	n/a	\$5,000	n/a	\$500
Property Manager, Asset Manager, Transport Manager	n/a	\$20,000	n/a	n/a	n/a	\$5,000	n/a
National Manager Quality, Group Risk and Safety Manager, Manager of Service Design and Strategy, Senior Communications Advisor, National Clinical Practice Leader, National Manager Service Support, Senior Psychologist, Director of Nursing, Regional Accountant, , IT Operations Manager, Head of Library and Information Resourcing, National Manager Volunteering, Tenancy Operations Manager, Contracts Manager, Director of Advocacy, Manager (TIC)	n/a	\$10,000	\$10,000 IT Operations Manager Only	n/a	\$5,000	n/a	n/a
HR Operations Manager, National Manager Learning and Development, HR Business Partner Manager, Organisational Development Manager, National Manager Fundraising, Executive Leader Strategic Change, Manager - Choices	n/a	\$10,000	n/a	n/a	\$2,000	n/a	n/a
Event Manager and Membership Administrator, EA to the Chief Operating Officer, EA to the General Manager HR, EA to the General Manager Service Design and Strategy, Return to Work Specialist, EA to Accessible Properties Chief Executive, Service Managers, Recruitment Manager, Team Manager Facilitators, Business Support Manager, Admin Co-ordinator Programmes, Shared Services Operations Manager	n/a	\$1,000	n/a	n/a	\$1,000	n/a	n/a
Admin Manager, Admin Co-ordinator, Tenancy Managers, Tenancy Administrator	n/a	\$500	n/a	n/a	n/a	n/a	n/a

\*Delegation applies to subsidiary only. This delegation will not apply in the event that a subsidiary Board consists of one person only. Should this occur all matters should be referred to the IHC Board

## Human Resources and Communications

Delegations are specific to individuals area of authority only

	People and culture*					Communications		
Role Title - modified Groupings	Authority to Recruit Staff or Contractor	Authority to Dismiss Staff or Contractor	Approval a timesheet	Make Bonus Payments	Set Annual Pay Changes / CEA Changes	Entertainment	Provide authorisation to engage with media**	Use or Brand / Public Content
IHC Board, Board of Directors for subsidiary of IHC*	Unlimited	Unlimited	n/a	Unlimited	Unlimited	Unlimited	In consultation with IHC Group Chief Executive	In consultation with IHC Group Chief Executive
IHC Group Chief Executive	Unlimited	Unlimited	n/a	Unlimited	Unlimited	\$5k per event	Unlimited	Unlimited
General Manager Corporate Services	Within budget	In consultation with General Manager HR	Yes	In consultation with IHC Group Chief Executive	n/a	With IHC Group Chief Executive Approval	n/a	n/a
Financial Controller	n/a	n/a	Yes	n/a	n/a	n/a	n/a	n/a
Accessible Properties Chief Executive	Yes	In consultation with General Manager HR	Yes	In consultation with Accessible Properties Board	In consultation with General Manager HR	\$5k per event	Unlimited in consultation with General Manager Communications	Unlimited in consultation with General Manager Communications
Chief Operating Officer, IDEA Services and Choices NZ	Yes	In consultation with General Manager HR	Yes	Per employment contract or in consultation with IHC Group Chief Executive	n/a	With IHC Group Chief Executive Approval	n/a	n/a
General Manager Programmes	Within budget	In consultation with General Manager HR	Yes	Per employment contract or in consultation with IHC Group Chief Executive	n/a	With IHC Group Chief Executive Approval	As agreed with IHC Group Chief Executive	As agreed with IHC Group Chief Executive
General Manager Service Delivery and Strategy	Within budget	In consultation with General Manager HR	Yes	Per employment contract or in consultation with IHC Group Chief Executive	n/a	With IHC Group Chief Executive Approval	n/a	n/a
General Manager HR	Within budget	In consultation with IHC Group Chief Executive	Yes	Per employment contract or in consultation with IHC Group Chief Executive	In consultation with IHC Group Chief Executive	With IHC Group Chief Executive Approval	n/a	n/a
General Manager Communications	Within budget	In consultation with General Manager HR	Yes	Per employment contract or in consultation with IHC Group Chief Executive	n/a	With IHC Group Chief Executive Approval	Unlimited	Unlimited
Regional Manager, National Manager Choices	In consultation with COO	In consultation with HR business partner	Yes	Per employment contracts only	n/a	In consultation with COO	n/a	n/a
IDEA Services Area Manager, IDEA Services Regional Manager RIDSAS	In consultation with Regional Manager	In consultation with HR business partner	Yes	n/a	n/a	In consultation with COO	n/a	n/a
Service Managers	In consultation with Area Manager	In consultation with HR business partner	Yes	n/a	n/a	In consultation with COO	n/a	n/a
Chief Information Officer	In consultation with General Manager Corporate Services	In consultation with HR business partner	Yes	n/a	n/a	n/a	n/a	n/a
Director of Advocacy	n/a	n/a	n/a	n/a	n/a	With IHC Group Chief Executive Approval	As agreed with IHC Group Chief Executive	As agreed with IHC Group Chief Executive

\*Authority to recruit / dismiss applies to direct reports and indirect reports only - Human resource processes to be followed at all times

\*\*Wherever possible engagement with the media will be in consultation with the responsible Executive Group member

## Treasury & Finance Delegations

Delegations are specific to individuals area of authority only

Financial & Treasury Delegations													
Role Title - modified Groupings	New Borrowings*	Draw on Existing Facilities	Financial Investments within Treasury Policy	Interest rate Swaps	Taxation Payments	Association Accounts	Treasury Transfers	Electronic Payments for Authorised Expenditure (Daily limit)	Office Holders with Bank (authorised to amend signatories)	Issue of Credit / Debit Card	New Vendor Creation	Authorise Changes to Controlled Systems	Company Documents
IHC Board, Board of Directors for subsidiary of IHC*	Unlimited*	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited	n/a	n/a	n/a	n/a	n/a	Unlimited
IHC Group Chief Executive	n/a	Up to facility limit	Unlimited	Per Treasury Policy	Unlimited	\$50,000	\$10,000,000	\$20,000,000	Yes	Yes	Yes	Unlimited	Unlimited
General Manager Corporate Services	n/a	With Communication to IHC Group Chief Executive	\$5,000,000	Per Treasury Policy. With prior discussion with IHC Group Chief Executive.	Unlimited	\$20,000	\$5,000,000	\$20,000,000	Yes	n/a	Yes	In consultation with IHC Group Chief Executive	In consultation with IHC Group Chief Executive
Financial Controller	n/a	n/a	n/a	n/a	\$5,000,000	n/a	\$1,000,000	n/a	IDEA Operational Accounts Only	n/a	Yes	n/a	n/a
Accessible Properties Chief Executive	n/a	Accessible Properties Only following discussion with General Manager Corporate Services	n/a	n/a	n/a	n/a	n/a	\$20,000,000	Accessible Properties	n/a	Yes	n/a	In collaboration with General Manager Corporate Services or IHC Group Chief Executive
Chief Operating Officer, IDEA Services and Choices NZ	n/a	n/a	n/a	n/a	n/a	n/a	n/a	\$20,000,000	Yes	n/a	Yes	n/a	n/a
General Manager Programmes	n/a	n/a	n/a	n/a	n/a	n/a	n/a	\$20,000,000	n/a	n/a	Yes	n/a	n/a
General Manager Service Delivery and Strategy	n/a	n/a	n/a	n/a	n/a	n/a	n/a	\$20,000,000	n/a	n/a	Yes	n/a	n/a
General Manager HR	n/a	n/a	n/a	n/a	n/a	n/a	n/a	\$20,000,000	Yes	n/a	Yes	n/a	n/a
General Manager Communications	n/a	n/a	n/a	n/a	n/a	n/a	n/a	\$20,000,000	n/a	n/a	Yes	n/a	n/a
Regional Manager, National Manager Choices	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	IDEA Operational Accounts Only	n/a	Yes	n/a	n/a
Regional Accountant	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	IDEA Operational Accounts Only	n/a	n/a	n/a	n/a
IDEA Services Area Manager, IDEA Services Regional Manager RIDSAS	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	Yes	n/a	n/a
Service Managers	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Chief Information Officer	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	Yes	n/a	n/a
Association Committee / Chair	n/a	n/a	n/a	n/a	n/a	\$10,000 as per Policy	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Director of Advocacy	n/a	n/a	n/a	n/a	n/a	n/a	n/a	\$20,000,000	n/a	n/a	Yes	n/a	n/a

\*Any new borrowings are considered a material event under any IHC subsidiary entity constitution and must be notified in advance to the IHC Board.