



1 December 2021

Matthew Tukaki
Oranga Tamariki Ministerial Advisory Board
By email: matthew.tukaki@maoriauthority.org

Tēnā koe Matthew

Payment of fees, tax treatment and future invoices

As you will be aware we have recently received independent advice from PwC regarding tax treatment of fees, invoices, and payments to the Ministerial Advisory Board (the Board) since February 2021. We are now able to confirm to you what steps are required to address and correct historical payments. We have also set out below the treatment of future payments to you.

We would like to thank you for your patience as we have worked to understand and address the issues, and acknowledge that in this instance, we have not had the appropriate controls and rigour in place that we should have.

Please accept our apology for this and the time it has taken for Oranga Tamariki to provide you with the appropriate next steps needed to correct historical payments and confirm future arrangements. We acknowledge the distress and inconvenience this has caused.

PwC considered your appointment to the Board in line with the Cabinet Fees Framework, your appointment letter, and payments Oranga Tamariki has made to you, up to and including to the end of August 2021.

PwC also engaged with Inland Revenue to consider what actions were required to address the inconsistent tax treatment. PwC have confirmed the following:

- You were appointed by the Minister for Children in your personal capacity to perform a schedular activity.
- Withholding tax (WHT) is required to be deducted from payments to you as a member of the Ministerial Advisory Board.
- Payment to you as a member of the Ministerial Advisory Board is not subject to GST.

Following receiving PwC and Inland Revenue advice we identified what corrections and steps are required historically and for future payments. Thank you for providing your completed IR330C form which confirms your appropriate WHT rate at 33 percent.

IN-CONFIDENCE

I can confirm the following:

- Future fees paid will reflect a WHT rate to be deducted at 33%
- No GST is to be charged on future claims for fees
- Future fees will be reconciled against the Cabinet Fees Framework prior to approval for payment by the Director of the Secretariat.

Oranga Tamariki have now provided the Ministerial Advisory Board Secretariat with a form titled 'Committee member expense form' which you are invited to use for future fees and any expenses. You are now invited to submit a form for the September and October fees and expenses.

We have set out for you the steps required to rectify historical payments already made to you since February 2021 as the Chair of the Ministerial Advisory Board.

s 9(2)(a) OIA



I have also written to you separately regarding an over-payment of \$59,998.50 and arrangements to address this.

If you could please provide written assurance to me advising that the payments for WHT and GST will be made directly to Inland Revenue no later than 10 December 2021.

We have confirmed with Inland Revenue the appropriate steps to rectify the historical payments for GST and WHT, and they have provided an 'in principle' decision this is the appropriate action. They have also asked us to provide them details of the payments that have been made to each Board Member and they will undertake spot checks in the future to ensure this has been rectified. We have also agreed that Oranga Tamariki will provide them with written assurance that the necessary actions will be completed as outlined above.

IN-CONFIDENCE

I am pleased to advise that the necessary steps have since been taken to improve and strengthen the controls to prevent this from occurring in the future.

Thank you for your ongoing leadership, hard work and dedication to this important mahi.

Nāku noa, nā



Jane Fletcher
Acting Deputy Chief Executive
Governance and Engagement

Release Under Official Information Act 1982



3 December 2021

9(2)(a)

Tēnā koe 9(2)(a)

Payment of fees, tax treatment and future invoices

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PwC also engaged with Inland Revenue to consider what actions were required to address the inconsistent tax treatment. PwC have confirmed the following:

- You were appointed by the Minister for Children in your personal capacity to perform a schedular activity;
- Withholding tax (WHT) is required to be deducted from payments to you as a member of the Ministerial Advisory Board;
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IN-CONFIDENCE

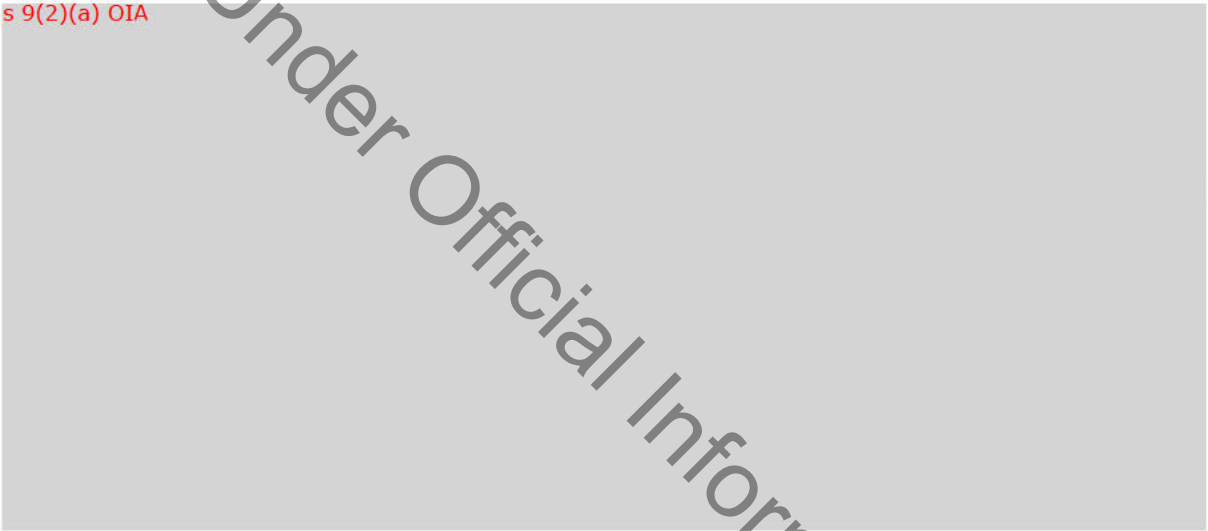
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We have set out for you the steps required to rectify historical payments already made to you since February 2021 as a member of the Ministerial Advisory Board.

s 9(2)(a) OIA



If you could please provide written assurance to me advising that the payments (WHT) will be made directly to Inland Revenue for the 2021 and 2022 income tax returns no later than 10 December 2021.

We have confirmed with Inland Revenue the appropriate steps to rectify the historical payments for GST and WHT, and they have provided an 'in principle' decision this is the appropriate action. They have also asked us to provide them details of the payments that have been made to each Board Member and they will undertake spot checks in the future to ensure this has been rectified. We have also agreed that Oranga Tamariki will provide them with written assurance that the necessary actions will be completed as outlined above.

I am pleased to advise that the necessary steps have since been taken to improve and strengthen the controls to prevent this from occurring in the future.

IN-CONFIDENCE

Lastly, we would like to thank you for your mahi as a member of the Ministerial Advisory Board and look forward to continuing to work with you to improve outcomes for tamariki and rangatahi across New Zealand.

Nāku noa, nā

Jane Fletcher

Jane Fletcher
**Acting Deputy Chief Executive
Governance and Engagement**

Released Under Official Information Act 1982

1 December 2021

9(2)(a)

Tēnā koe 9(2)(a)

Payment of fees, tax treatment and future invoices

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IN-CONFIDENCE

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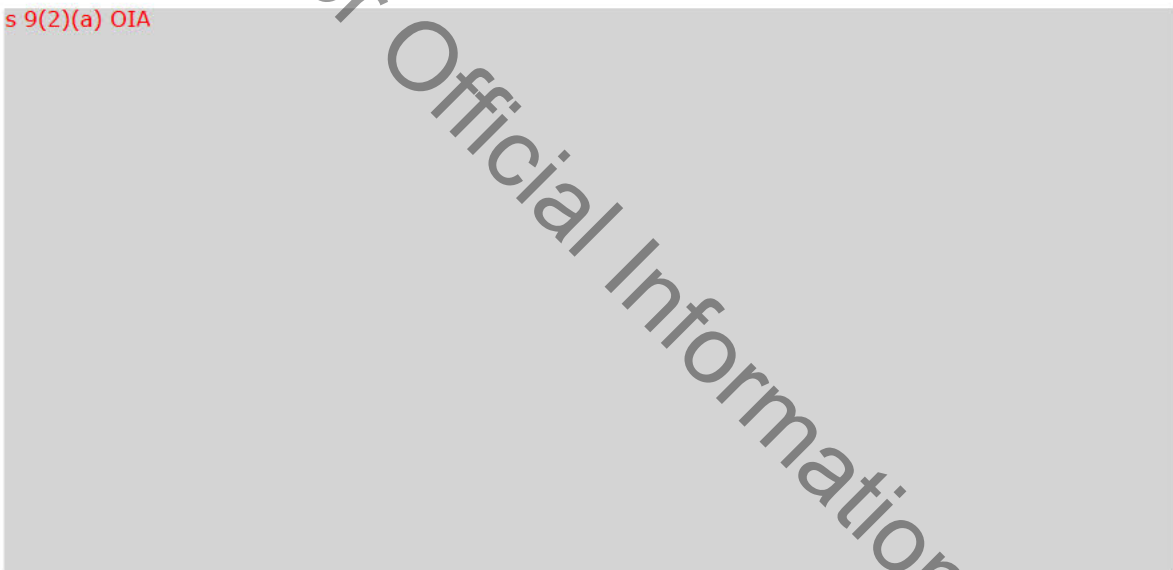
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s 9(2)(a) OIA



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We have confirmed with Inland Revenue the appropriate steps to rectify the historical payments for GST and WHT, and they have provided an 'in principle' decision this is the appropriate action. They have asked for Oranga Tamariki to provide them details of the payments that have been made to each Board Member and they will undertake spot checks in the future to ensure this has been rectified. We have also agreed we will provide them with written assurance that the necessary actions will be completed as outlined above.

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Nāku noa, nā



Jane Fletcher
Acting Deputy Chief Executive
Governance and Engagement

Released Under Official Information Act 1982



6 December 2021

9(2)(a)

Tēnā koe 9(2)(a)

Payment of fees, tax treatment and future invoices

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s 9(2)(a) OIA



Thank for submitting a credit in your recent invoice s 9(2)(a) OIA where we paid you twice for services on 10 March 2021.

Could you please provide written assurance to me no later than Wednesday 15 December 2021 advising that the payments for WHT and GST will be made (or have been made) directly to Inland Revenue no later than 10 December 2021.

We have confirmed with Inland Revenue the appropriate steps to rectify the historical payments for GST and WHT, and they have provided an 'in principle' decision this is the appropriate action. They have asked for Oranga Tamariki to provide them details of the payments that have been made to each Board Member and they will undertake spot checks in the future to ensure this has been rectified. We have also agreed we will provide them with written assurance that the necessary actions will be completed as outlined above.

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Nāku noa, nā

Jane Fletcher

Jane Fletcher
**Acting Deputy Chief Executive
Governance and Engagement**

Released Under Official Information Act 1982

Julie Miller

From: matthew.tukaki@maoriauthority.org
Sent: Monday, 13 December 2021 6:18 pm
To: Jane Fletcher
Cc: Julie Miller; Sandra Coleman
Subject: RE: Invoices and fees

Sensitivity: Confidential

You don't often get email from matthew.tukaki@maoriauthority.org. [Learn why this is important](#)

Jane confirming the two figures for the financial year ending 31st of March 2021 as stated in the letter that need to be paid to IRD s 9(2)(a) OIA has today been paid over to IRD. If you would like confirmation of those payments let me know. As this financial year settles out I will confirm the additional payments.

Can you also please confirm receipt of the bulk repayment to OT I made last week.

Kind regards, Matthew Tukaki

Nga Mihi,

Matthew Tukaki
Executive Chairman of the National Maori Authority
Chairman of the Ministerial Advisory Board the Ministry for Children / Oranga Tamariki

P: s 9(2)(a) OIA (Maori Authority)

P: s 9(2)(a) OIA Ministry for Children

E: matthew.tukaki@maoriauthority.org

E: matthew.tukaki@minsterialadvisoryboard.ot.govt.nz

M: PO BOX 44370 Point Chevalier, Auckland 1246, New Zealand

A: Unit D, Level 4, 210 Khyber Pass Road, Grafton, Auckland 1023, New Zealand (NMA)

A: Level 15, 171 Featherston Street, Wellington, New Zealand (OT)

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From: Jane Fletcher <Jane.Fletcher@ot.govt.nz>
Sent: Wednesday, December 1, 2021 4:50 PM
To: 'matthew.tukaki@maoriauthority.org' <matthew.tukaki@maoriauthority.org>
Cc: Julie Miller <Julie.Miller@ot.govt.nz>
Subject: Invoices and fees
Sensitivity: Confidential

IN-CONFIDENCE

Kia ora Matthew

Please find attached two letters as discussed. Please acknowledge receipt.

Thanks

Jane.

Jane Fletcher

Tumu Whakatōpu Whakarata | Acting Deputy Chief Executive, Governance and Engagement
Level 1, The Aurora Centre, 56 – 66 The Terrace, Wellington | PO Box 546, Wellington 6140

☎ Tauwaea hari/Mobile: s 9(2)(a) OIA | ✉ Wāhitau imēra/Email jane.fletcher@ot.govt.nz



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Official Information Act 1982

Julie Miller

From: Sandra Coleman
Sent: Friday, 14 January 2022 10:15 am
To: Julie Miller; Jane Fletcher
Subject: FW: IRD and Subsequent Payment and Refund 9(2)(a)
Attachments: Notice of Refund from IRD 14 Dec 21.pdf
Expires: Friday, 14 January 2022 9:30 am

IN-CONFIDENCE

Kia ora Julie

I followed up with 9(2)(a). She paid some money to IRD before Christmas for Withholding tax but this has been refunded to her. She and IRD have agreed how this matter will be resolved in one transaction at the end of this tax year. Attached is the communication from IRD. I hope this will suffice for 9(2)(a) confirmation that matters are in hand.

Ngā mihi

Sandra Coleman

Director, Secretariat to Ministerial Advisory Board
T: 64 4 918 9285 M: 9(2)(a) OIA | E: Sandra.Coleman@ot.govt.nz

From: 9(2)(a) s 9(2)(a) OIA
Sent: Friday, 14 January 2022 9:53 AM
To: Sandra Coleman <Sandra.Coleman@ot.govt.nz>
Subject: IRD and Subsequent Payment and Refund

Hi Sandra, attached is the refund letter from IRD.

As discussed today, I have had conversation with IRD regarding the refund as well as the instruction from OT s 9(2)(a) OIA. IRD advised to file the tax return for that year and pay the outstanding amount at that time.

s 9(2)(a) OIA. If you require any further information let me know.

Nga Mihi

s

<<...>>

PS: s 9(2)(a) OIA

I have attempted to send this email

to you as a delayed delivery. I don't want you receiving this at 11.07pm. I have scheduled the delivery for 9.00am on 14 Jan. Lets hope it works. I am keen to know if the delayed delivery strategy has worked.

Release Under Official Information Act 1982

Julie Miller

From: Jane Fletcher
Sent: Tuesday, 7 December 2021 6:56 am
To: Julie Miller
Subject: Fwd: Invoices and fees

IN-CONFIDENCE

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From: Jane Fletcher <Jane.Fletcher@ot.govt.nz>
Sent: Tuesday, December 7, 2021 6:55 AM
To: 9(2)(a)
Subject: Re: Invoices and fees

Thank you 9(2)(a)

Get [Outlook for iOS](#)

From: 9(2)(a) 9(2)(a) OIA
Sent: Monday, December 6, 2021 9:41 PM
To: Jane Fletcher
Subject: Re: Invoices and fees

Kia ora Jane. I paid the GST bill on 21st October and will correct the withholding tax when I do my tax.
Nga mihi
[REDACTED]

Sent from my iPhone

On 6/12/2021, at 10:49 AM, Jane Fletcher <Jane.Fletcher@ot.govt.nz> wrote:

IN-CONFIDENCE

Kia ora 9(2)(a)

Please find attached a letter as discussed. Please acknowledge receipt.

Thanks
Jane.

Jane Fletcher

Tumu Whakatōpu Whakarata | Acting Deputy Chief Executive, Governance and Engagement
Level 14 The Aurora Centre, 56 – 66 The Terrace, Wellington | PO Box 546, Wellington 6140
☎ Tau waea hari/Mobile: s 9(2)(a) | ✉ Wāhitau imēra/Email jane.fletcher@ot.govt.nz



ORANGA TAMARIKI

Ministry for Children



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Released under Official Information Act 1982

Julie Miller

From: Sandra Coleman
Sent: Wednesday, 2 February 2022 10:20 am
To: Julie Miller
Subject: Fwd: Phone Confirmation / TAX treatment

IN-CONFIDENCE

Please find attached Dane nsidas confirmation .
I would be grateful if you could amend your letter to IRD to reflect this. Thanks Sandra

Get [Outlook for IOS](#)

From: Naida Glavish (WDHB/ADHB) <Naida.Glavish@waitematadhb.govt.nz>
Sent: Wednesday, February 2, 2022 9:58:07 AM
To: matthew.tukaki@maoriauthority.org <matthew.tukaki@maoriauthority.org>
Cc: Sandra Coleman <Sandra.Coleman@ot.govt.nz>
Subject: RE: Phone Confirmation / TAX treatment

Tena koe Matthew

Thank you for this email and yes I do acknowledge receipt of the letter. I agree with all you have described regards Board fees and tax treatment and support that OT make immediate contact with IRD.

Please let me know if there is anything else required of me.

Kia ora
Naida

Dame Rangimarie Naida Glavish DNZM, JP
Chief Advisor Tikanga Māori Health
Waitematā and Auckland DHBs
09 484 6105 ext: 45405 | [s 9\(2\)\(a\) OIA](#)

Kia Mātua te taketake. Kia Tūwaerea te whakatau
When intuition is combined with intellect. Knowledge turns to Wisdom



From: matthew.tukaki@maoriauthority.org [mailto:matthew.tukaki@maoriauthority.org]
Sent: Wednesday, 02 February 2022 8:02 a.m.
To: Naida Glavish (WDHB/ADHB)
Cc: 'Sandra Coleman'
Subject: Phone Confirmation / TAX treatment

BE CYBER SMART - This email is from an external sender - **Please do not click links or open attachments from unknown sources** - Forward suspicious emails to scam@healthalliance.co.nz

Morena Dame Naida, as discussed on the phone just now can you please acknowledge receipt of the letter in respect of Board fees and tax treatment and that you acknowledge what you will need to do in the respective tax years. Id like to have OT get a letter away to the IRD as soon as possible ahead of the end of the current tax year.

If you could respond to this email as an acknowledgement I would very much appreciate it.

Nga Mihi,

Matthew Tukaki
Executive Chairman of the National Maori Authority
Chairman of the Ministerial Advisory Board the Ministry for Children / Oranga Tamariki

P: s 9(2)(a) OIA (Maori Authority)

P: (Ministry for Children)

E: matthew.tukaki@maoriauthority.org

E: matthew.tukaki@minsterialadvisoryboard.ot.govt.nz

M: PO BOX 44370 Point Chevalier, Auckland 1246, New Zealand

A: Unit D, Level 4, 210 Khyber Pass Road, Grafton, Auckland 1023, New Zealand (NMA)

A: Level 15, 171 Featherston Street, Wellington, New Zealand (OT)

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