

Te Whatu Ora Health New Zealand Hauora a Toi Bay of Plenty	Policy Name: Gifts, Sponsorship & Koha	Policy No: 3.2.2 Issue Date: Aug 2023 Review Date: Aug 2024
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GIFTS, SPONSORSHIP AND KOHA

POLICY STATEMENT

It is the policy of the Te Whatu Ora – Health New Zealand Hauora a Toi Bay of Plenty to apply the Controller and Auditor-General guidelines for “Controlling Sensitive Expenditure” when dealing with gifts, sponsorship and koha within the organisation.

REFERENCES

- [Controller and Auditor-General. Controlling Sensitive Expenditure: Guidelines for Public Entities. October 2020](#)
- Public Audit Act 2001

ASSOCIATED DOCUMENTS

- Te Whatu Ora Hauora a Toi Bay of Plenty policy 3.2.2 protocol 1 Gifts and Sponsorship Standards
- Te Whatu Ora Hauora a Toi Bay of Plenty policy 3.2.2 protocol 2 Koha Standards
- Te Whatu Ora Delegated Authority Policy of Health New Zealand
- Te Whatu Ora. Financial Delegations HNZ1001
- Te Whatu Ora. Financial Delegations Quick Reference Guide HNZ1002
- Te Whatu Ora Hauora a Toi Bay of Plenty policy 1.4.4 Cultural Safety - Maori
- Te Whatu Ora Hauora a Toi Bay of Plenty policy 3.5.8 protocol 1 Purchasing Ethics
- Te Whatu Ora Hauora a Toi Bay of Plenty Form FM.K3.1 Koha Request form
- Gifts Register

Manual Name: Organisational Policy Section Name: Finance	Page 1 of 1 Version No: 7	NOTE: The electronic version of this document is the most current. Any printed copy cannot be assumed to be the current version.
Policy Steward: Senior Advisor, Governance & Quality	Authorised by: Chief Financial Officer	