

Ngā mea waiwai o te tūranga whakataka



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Ko te kaupapa o tēnei aratohu he tuku kōrero poto, tirohanga hoki mā ngā whakataka kamupene me te hunga e marohitia ana hei whakataka mō ngā mea hira hei whakaaroaro mā rātau. E whakarārangi ana i ngā whakaritenga ā-ture, ngā whakaarohanga matatika me ngā wāhanga tikanga pai rawa hei whakaaroaro mā ngā whakataka, kia tōtika ai rātau i roto i ā rātau mahi. Ehara i te mea koinei katoa ngā kōrero, ā, e tāpiri ana ko ngā hono ki ngā rauemi āmiki ake.

Te whakataka tōtika

Ka tautoko ngā poari whakahaere rangatōpū pai i te angitu o ngā kaihaumi. Hei hāpai kia tipu ai, kia momoho ai ngā kamupene, me mōhio ngā whakataka ki te whakahaere mōrea me te whai i ngā huarahi mōrea i runga i te wairua takohanga. Ehara te noho hei whakataka i te ingoa noa iho. He matawhānui ngā mahi me ngā herenga matatika, ture, arumoni hoki o te tūnga whakataka.

I raro i te ture me mātua ū ngā whakataka ki ngā pānga pai rawa mō te kamupene (kei reira ngā aweretanga tauwhāiti). Nō reira, ko te whakataka te kanohi o te kamupene me te kaupuri hea, ā, ko rātau tōna rangatira. Ahakoa ko koe anō pea te kaupuri hea matua, he herenga ā-ture ōu hei whakataka ki te āta aroturuki haere i te whakahaerenga o tō kamupene, ā, ka tau mai pea ki a koe ngā whiu nui ki te hapa i a koe ēnei herenga. Me whakatautika te poari whakataka i ngā kawenga takohanga whānui ki ngā kaupuri hea me ngā kawenga ki ētahi atu hunga whai pānga.

Ko te mea pai mā te noho mataara ki ngā mōrea me ngā mea tūturu kei te pā haere mai, me te whakaaroaro mōu anō, kei te whakatutuki haere tonu koe i ngā mahi hira me ngā kawenga hei whakataka. Otirā, ko ngā whakataka ka whai whakaaro anō ki ngā pānga o te hunga whai pānga pērā i ngā kaimahi me ngā kiritaki ka whakatairanga hoki i ngā pānga o te kamupene me ōna kaupuri hea.

Ngā mahi waiwai, kawenga hoki hei whakataka

- Me pono, me ngākau tapatahi.
- Me mātua manaaki i te kamupene (kei reira ngā aweretanga tauwhāiti).
- Me whai pūkenga tika, wheako hoki hei hāpai i te kamupene.
- Me mārama ki ngā mōrea, ā, me urupare ki ngā mōrea me ngā taupatu.
- Me tuku i ngā pātai uaua kia tino rata ai koe ka taea e koe te tuku whakatau.

“Kāore he wā whakaongaonga me te whakapātari i tua i tēnei mō te uru hei whakataka. Kei te taumaha haere ake, ā, kei te hurihuri ngā āhuetanga e mahi ana ngā whakahaere. Ko ngā take e pērā ana ko te whakaaotanga, ngā tōrangapū o te ao, te anga whakamua tere o ngā hangarau, te panonitanga o ngā taura pakihī, te huringa āhuarangi me te rerekē haere o ngā tatauranga ā-iwi.

Kei te piki haere te arotahi ki te āhua rangatōpū me ngā whanonga matatika, ā, kei te kaha haere kē atu te whakaputa a ngā kaihaumi me ngā kaupuri hea i ō rātau māharahara me ō rātau tūmanako. He wāhanga nui tō ngā whakataka ki te manaaki me te whakatipu i te pono me te angitū o te pakihī me tōna wāhanga i roto i te iwi whānui.

Ka arotahi ngā whakataka mahi tiketike, tōtika, whakaawe, anga whakamua hoki e tino matatau ana ki ngā poari whakahaere rangatōpū, ki ngā tikanga tiketike, pai rawa hoki hei tino whakapiki ake i te uara me ngā whakatutukitanga. Arā, me neke ki tua atu o te aronga tautiaki, ā, me whai i ngā paerewa tiketike rawa o te umanga.”

The Four Pillars of Governance Best Practice (2018)

I mua i tō uru hei whakataka

Me mātua whakarite ka wātea koe

- Ka taea anake e koe te tāpiri uara mēnā ka whakawātea i a koe anō ki te kawē ngaio i ō mahi.
- I tua atu i ngā hui poari kua whakaritea me te wā hei whakareri mō ēnei, ka nui pea ngā mahi i ētahi wā kia taea ai e te poari me ngā kaiwhakahaere ki te whakarite i ēnei momo take. Me wātea koe ki te whakatutuki i ēnei tono wā tipakopako.

Me mōhio ki te kamupene me ana māketē

- He aha ngā whāinga whānui? He pēhea te mahi moni? Ka pēhea te tipu? Ko wai ngā kaiwhakataetae? Kei te pēhea te haere i roto i te māketē? He pēhea te whakahaere i ngā mōrea ā-roto, ā-waho hoki?
- Me mōhio ki te tira whakahaere me ētahi atu o ngā whakataka. Me pātai mō ngā tāhuhu tangata. Tirohia ngā kōtaha LinkedIn. Ka whai uara anō te kamupene i ō pūkenga me ō mōhio? He mea waiwai kia mahi ngātahi te poari, ā, me whakapau kaha ia mema.
- Me arotake i ngā kaute o te kamupene, ngā matapae me ngā tuhinga kaupapa ture. Me whiriwhiri mēnā me whai koe i ētahi tohutohu motuhake mai i tētahi kaiakopono, tētahi kaitohutohu pono rānei.

Me mārama ki ngā kawenga o te whakataka

- Me pātai ki te heamana me ētahi atu whakataka he aha ngā pūkenga me ngā pūmanawa e tūmanakohia ana e te poari mai i a koe. Me tātari koe mēnā ka taea e koe ngā mea hiahiatia ana.
- Kei roto koe i te tūranga poari, ehara i te tūranga kaiwhakahaere. Me mātua whakarite koe kei te mārama koe ki te rerekētanga o ēnei.
- Me mārama koe ki te pou tarāwaho ā-ture e mahi ana te kamupene. E herea ana pea koe mō ngā whakatau, ā, kei runga hoki ērā i a koe ake.
- Me pātai mō ngā inihua me ngā Rianga Whakataka me Ngā Āpiha, me ngā whakapae ō mua me nāianeī – kei runga pea ēnei i a koe.
- Me mōhio koe ki ngā whakaritenga o te Financial Markets Conduct Act 2013 me te Companies Act 1993, pērā i te whakarite me te tāpae atu i ngā pūrongo ā-tau me ngā pukapuka tūmatanui kamupene ā-tau, tae atu ki ngā mahi me ngā kawenga o te whakataka.

I a koe e mahi ana me ētahi atu mema poari me ngā kaiwhakahaere

Kia maumahara ki te kaupapa nui

- He aha te ahunga rautaki pae tawhiti, whāinga hoki? Ka pēhea tō whakatipu i te uara toitū wā roa? Ka pēhea te pānga mai o ngā āhuatanga ā-roto, ā-waho hoki ki ngā mea e hiahia ana koe ki te whakatutuki? Tirohia ngā taipitopito, engari kua rawa e ngaro atu ki roto.

Me nui atu ō mahi i te tiroiro noa iho ki ētahi mahi

- Ehara te noho hei whakataka i te mahi whakatutuki i te tautiaki anake. Me mōhio ngā whakataka ki ngā mea me whakaoti hei tautoko i ngā whāinga rautaki me te kawe whakamua i te pakihī, ā, me kaha ki te urutau ki ngā āhuatanga e hiahia ana. Me mātua whakarite kei te ū koe ki te ture, engari me whakaaroaro, uiui me te werowero anō. Me whakamahi i ō pūkenga me ō mōhio hei āwhina i te kamupene kia tika, kia pono te mahi.

Me rapu i ngā kōrero kino

- Ko ngā kamupene pai rawa ka raruraru i ētahi wā. Me whai whakaaro ngā whakataka ki ngā hēnga rangatōpū i Aotearoa me tāwāhi.
- I a koe e whakaaroaro ana i ō pūrongo noa mai i ngā kaiwhakahaere, me mataara koe ki ngā tohu kei te raruraru pea. Me whaiwhai haere ka rapu kōrero atu anō. Kua e whakawhirinaki atu ki ngā kaiwhakahaere anake – me tahuri pea koe ki te rapu mōhiohio, whakaaturanga, tohutohu rānei atu anō.
- Kei ngā poari ki te whakatau he aha ngā mōhiohio e hiahia ana rātau ka tohu ai, ka whakaatu ai kei hea ēnei wāhanga e tāhapatia ana e ngā kaiwhakahaere. Me whakaara tēnei hei kaupapa matua.

“E āhei ana ngā whakataka ki te tuku ki ētahi atu ki te whakariterite i ngā pukapuka me ngā kaute me te whakahaere i ngā mahi o ia rā o te kamupene. Ko te mahi kei runga i ia whakataka ko te urupū me te pūnenga o te whaiwhai haere i ngā mōhiohio e wātea ana ki a ia, kia mārama ki ngā mōhiohio, me te pākiki o te āhua e pā ana ki ngā kawenga kei runga i a ia.”

Australian Securities and Investments Commission v Healey [2011] FCA 717

Me whakarite kei te tika ngā kōrero o ngā meneti o te poari

He whakaaturanga whaimana ngā meneti poari, komiti hoki nō ngā whakahaerenga o te kamupene. Ka tuwhera i roto i ngā whakawātanga ture, ā, he tino hāngai rawa ēnei i roto i te kōti. Me mātua whakarite koe e whakaata ana ngā meneti i ngā āhuatanga o te hui, otirā ko ngā whakataunga hira, uaua hoki, ngā take matatini rānei kei runga i te kamupene. Ka whakamanahia ngā meneti e ngā whakataka hei whakaaturanga pono me te tika o te hui. Mō ētahi atu mōhiohio tirohia ngā loD o te *Board Meetings Practice Guide*.

Ako mai i te arotake ā-tau

- Me arotake aunoa ngā poari katoa i ā rātau mahinga, ā, i ia tau te mea pai. Ko te tikanga mā te heamana te arotake e ārahi. Me whai ngā poari i ngā tukanga ōkawa pakari mō te arotake i ā rātau mahinga me ērā o ngā komiti poari me ngā whakataka takitahi.
- Me ōrite (hei tauira, i ia rua tau) te arotake ōkawa i te tiamana.
- Me aromātai ngā arotake i ngā pūkenga me nga pūmanawa – he mea nui te arotake aropā me te whaiaro, me ngā whakaaro me ngā tohutohu mai i waho.
- Ka taea ngā utauta tiro tiro tuihono pērā i te utauta *BetterBoards* a loD te āwhina me te tukanga.

Ngā tikanga pai rawa me ngā whakaritenga ture

- He here ā-ture kei runga i ngā whakataka “kia ngākau pono te mahi, ā, kia whakapono ia kei te mahi ia mō te painga o te kamupene” (wāhanga 131 o te Companies Act 1993).
- E whakaatahia ana i roto i te *2018 Corporate Governance Handbook* a te Financial Markets Authority te hira o te whakatakoto i ngā paerewa matatika teitei me te tautika o te whai i ngā pūkenga, mōhio, matatau, motuhake, tirohanga hoki i waenga i ngā whakataka kia tōtika ai te mahi a te poari. E kōrero anō te *NZX Corporate Governance Code* (Tikanga NZX), te aratohu tikanga poari whakahaere rangatōpū matua mō ngā kamupene ā-NZX, mō te whanonga matatika, ā, he aha ana ngā mea me uru ki te tikanga matatika.
- E tuku aratohu ana te *Code of Practice for Directors* a te loD ki ngā whakataka hei āwhina i a rātau ki te kawe i ā rātau mahi, kawenga hoki e ai ki ngā paerewa ngaio tiketike rawa. Kei roto i tēnei ko te whakaata i te hiranga o ngā arotake poari ā-tau.



I a koe e tuku whakatau ana

Me whakamahi i ō mōhio mō te kamupene me te ao e mahi ana i roto

- Me mātua mōhio koe ki ngā whakaritenga ā-ture i roto i tō ahumahi me te rāngai.
- Me mātua mōhio koe ki te ahumahi me te ao e mahi ana i roto. Me mārama ki te aromātai a te kamupene mō ana pānga wā roa ki te iwi whānui me tōna ao, me te hiranga o te ū ki tētahi 'tikanga ā-pāpori hei mahi'.

Te tuku pātai

- Me whakariterite i a koe mā te pānui i ngā pepa i mua i ngā hui.
- Me rapu i ngā tohutohu mātanga ina hiahia ana, engari me tātari i ngā wā katoa mēnā e tōtika ana aua tohutohu.
- He pēhea te uru hāngai o ngā mahere a te kamupene ki ana kaupapahere, pērā i ngā kaupapahere taurewa me te whiwhinga, te whai moni me te wharatonga?

Me whakaaro mōu anō

- Me mataara ki ngā mōrea o te whakaaro rōpū, ā, me whakaaro mōu anō. Ina tika ana, me werowero i ngā pōhēhē me te pātaitai i ngā tauākī. E herea ana koe ki te whakatinana i ō whakaaro motuhake, ka mutu kia kua e takahia e ētahi atu.
- Kua e whakawhirinaki atu ki ētahi atu hei tuku whakatau mōu.
- Ka āhei te whakataka ki te rapu i āna ake tohutohu motuhake mō ngā kaiwhakahaere me ngā mema poari. Ka hiahia pea koe ki te whai i tēnei mō ngā whakataunga he raruraru, rautaki hira rānei, engari me puta i a koe tō whakatau.

“Mēnā kua tae atu he meka ki tētahi whakataka i tipu ai te whakaaro whakapae i roto i a ia kei te hē tētahi mea... e herea ana te whakataka ki te tiroiro i te take. Waihoki, kāore i te whakawāteahia te whakataka mai i te whakatutuki i āna ake tiroirotinga mā te whakawhirinaki ki ngā whakatau a ētahi atu...”

ASIC v Flugge & Geary [2016] VSC 779

Me mataara ki ngā take whai pānga matakū pea

- Me kaha koe ki te karo i ngā take whai pānga matakū ki tērā e taea ana, ā, me ū ki te kaupapahere take whai taharua a te kamupene. Ko ngā take whai pānga matakū tūturu, ka taea rānei me whakapuaki, ā, me mātua wawe te tuhi ina kitea. Me whai rēhita kaupapa whai pānga ia kamupene me tētahi tikanga mō te whakahaere i ngā take whai pānga matakū ka pupū ake pea. Mō ētahi atu mōhiohio, tirohia te *Conflicts of Interest Practice Guide* a te IoD.
- Ina whai pānga koe, kaua rawa koe e pōti mō ngā take e hāngai ana ki ō whai pānga, ā, kaua hoki e whakauru ki ngā kōrerorero poari hāngai.
- Ina whai 'pānga' koe ki tētahi tauwhitinga, me tutuki i a koe te whakaatu ka pēhea te whiwhi painga a te kamupene (te kamupene matua rānei mēnā ka whakaaetia e tō tūtohinga tēnei), ā, ka whiwhi uara tika mai i tēnei – otirā, mēnā ko te whakarite ehara i te tauwhitinga wehe kē.
- Me tiro mēnā e whakaaetia ana e tō tūtohinga ngā tauwhitinga me te hunga whai pānga. Mēnā āe, e hāngai ana tētahi here, ka mutu mō te painga o tō kamupene? Ko ngā tauwhitinga whai pānga ka pā ki ngā kaihaumi, nō reira me whakapuaki i roto i ngā tuhinga whakapuakanga.
- Me mātua whakarite kei te mārāma koe ki ngā mea e hāngai ana ki te whakamāramatanga o tētahi hunga whai pānga.

Whakamahia te aromatawai hauora ā-pūtea

- E herea ana tēnei i raro i te Companies Act 1993 ina whakauru ana ki ētahi tauwhitinga, ā, i mua i te tohatoha huaki ki ngā kaupapuri hea.
- Tērā pea me waitohu e koe tētahi tiwhikete hauora ā-pūtea, ā, me tuku pūtake mō ō whakaaro e ū ai te kamupene i te aromatawai hauora ā-pūtea.

E rua ngā wāhanga o te aromatawai hauora ā-pūtea me tutuki

1. Hauora whaimoni, hauora tauhokohoko rānei – me oti i te kamupene ana nama te utu ina tatū i roto i ngā mahi pakihī noa.
2. Hauora pepa kaute – me nui ake te wāriu o ngā rawa o te kamupene i ngā taunahatanga, tae atu ki ngā taunahatanga tūpono.

Ngā tikanga pai rawa me ngā whakaritenga ture

- Ka taea e ngā whakataka te whakawhirinaki ki ngā mōhiohio me ngā tohutohu ngaio, mātanga rānei engari ia mēnā kei runga i te āhua o te whakaaro pai, ka tōtika te uiui, ā, kāore rātau i te mōhio kāore i te tika taua whakawhirinakitanga (wāhanga 138 o te Companies Act 1993).
- Kei te mahi pea tētahi whakataka mō te painga o te kamupene matua o taua kamupene (engari pea kāore mō te painga o taua ake kamupene) engari ia mēnā e whakaaetia ana i raro i te tūtohitanga o te kamupene (wāhanga 131 o te Companies Act 1993).
- E whakarārangi ana i ngā wāhanga 139–149 o te Companies Act 1993 ngā whakaritenga mō ngā tauwhitinga e pā ana ki ngā pānga whaiaro ake, ā, e tautuhia ana i roto i te wāhanga 4 te aromatawai hauora ā-pūtea.

I tō waitohu i ngā tauākī pūtea

Me pānui, me mārama hoki

- Me mātua whakarite koe ka pānui koe me te mārama ki ngā tauākī pūtea hira – te pepa kaute, tauākī moni whiwhi (hua me te ngaronga) me te kapewhiti.
- Me mātua whakarite e mārama ana koe ki ngā kōrero o ngā tauākī pūtea, me ngā tuhipoka tāpiri.
- Whakahaerehia he arotake hakune, e aromātai ana i ngā wāhi hira ake, ka tuku i ngā pātai hāngai ki ngā kaiwhakahaere me ngā ōtita.
- Tirohia ngā tauākī pūtea me te whakarite kei te hāngai ki ētahi atu tuhinga i whakaputaina e ngā kaiwhakahaere, ā, ki ō mōhio ki ngā take a te kamupene.
- Tirohia ngā whakaputanga. He aha ngā wāhanga hira o te whakataunga? He tika ēnei, ā, i mārama te whakapuaki?
- Kei reira anō ngā warawara hira mō te whaihua haere tonu o te pakihī me whakapuaki?

Kaua rawa e waitohu i tētahi mea kāore i te tau ki a koe

- Kaua rawa e waitohu i ngā tauākī pūtea engari ia mēnā kei te tau ki a koe ngā kōrero i roto.
- Me āta pānui i te reta whakaaturanga a te whakataka ka pātai ki ngā ōtita kia whakaatahia ngā take e hāngai ana ki tō pakihī.
- Me mataara ki ngā kōrero a ngā ōtita o waho. Mēnā kāore koe i te mōhio, me pātai kia whakamāramahia mai. Ka tuku anake ngā ōtita i tētahi whakaaro motuhake mō ngā kaute – kei runga tonu i a koe te kawenga mō te waitohu kei te tika.

Ngā tikanga pai rawa me ngā whakaritenga ture

- He here ā-ture ō ngā whakataka ki te whakatinana i ō rātau mana me te whakatutuki i ā rātau mahi kia tika, kia urupū, kia atamai hoki e oti ai ēnei ki tā te whakataka tōtika hoki mō aua āhuatanga anō. Kei roto i tēnei ko ngā upane hei whakarite i tika te whakamōhio i a koe mō te tūranga pūtea o te kamupene me te whakarite kei te mārama koe ki ngā kawenga i whāia mā te kamupene (wāhanga 137 o te Companies Act 1993).
- E whakaata ana te te Mātāpono 4 o te *Corporate Governance Handbook* a te FMA me whakahau te poari kia ū ngā pūrongo pūtea me ngā pūtea-kore, ā, me te wā tika me te tautika o ngā whakapuakanga rangatōpū. E kōrero anō te Mātāpono 4 o te Tikanga NZX i te whakapuakanga o ngā take pūtea, pūtea-kore hoki.
- E rārangi ana te aratohu *Disclosing non-GAAP financial information* a te FMA i ngā āhuatanga hei whakaaroaro ina whakapuaki ana i ngā whakaritenga pūrongo pūtea kāore i whakaritea, i whakaaturia rānei e ai ki ngā paerewa mahi kaute hāngai.

Mēnā kei te whakaemi pūtea koe mai i te iwi whānui

Ākona ngā ture

- Me mātua ū ki ngā herenga whakapuakanga rerekē, me te whakarite i tētahi tauākī whakapuakanga hua me te Tāurunga rēhita whakapuakanga mō te tukunga.
- Ka hāngai ngā herenga whakapuakanga haere tonu, whakaūnga hoki.
- Me whiwhi koe i ngā tohutohu ā-ture, engari me rata koe kei te ū ngā ki ngā herenga whakapuakanga.

Me mātua whakarite kei te mārama ngā kaihaumi ki te tirohanga whānui

- Me noho koe ki te tūranga o ō kaihaumi. He tautika te titiro ki te kamupene mai i ngā mōhiohio i tukuna e koe? I mārama, poto, tōtika hoki te āhua o te tuhi me te whakatakoto i ngā mōhiohio i roto i te tauākī whakapuakanga hua? Ka taea e tētahi kaihaumi te tuku whakatau i runga i te mārama mō te haumi, kāore rānei?
- Kei roto i te tauākī whakapuakanga hua me te tāuru rēhita ngā mōhiohio rauemi katoa mō te tukunga?

Ngā tikanga pai rawa me ngā whakaritenga ture

- Ka taea e ngā whakataka (me ngā tumuaki) e whakaaroaro ana ki te tahuri hei kamupene e tauhokohoko tūmatanuitia ana me te whakarārangi atu ki te NZX te titiro ki te whakaputanga a te FMA te *Going public, a director's guide*. Ka āwhina tēnei aratohu i ngā whakataka me ngā tumuaki ki te tātari mēnā e tōtika ana kia tahuri tō rātau kamupene hei kamupene e tauhokohoko tūmatanuitia ana. E whakarārangi ana tēnei i te tukanga o te uru hei kamupene tūmatanui.
- Ko ngā herenga whakapuakanga, me ngā whakaritenga mō ngā tauākī whakapuaki hua me ngā tāuru rēhita, kei roto i te Financial Markets Conduct Act 2013 me te Financial Markets Conduct Regulations 2014.
- Ka tirotiro te FMA i te tautuku ki ngā herenga whakapuakanga. I ngā wā kāore i te ū ki ngā herenga, he whānui ngā mana o te FMA, tae atu ki te tuku i ngā whakatau whakamutu e aukati ana i:
 - tētahi tukunga, rato, hoko rānei o ngā hua pūtea
 - te whakaaetanga o ngā tono mō ngā hua pūtea
 - te tuaritanga o te tauākī whakapuakanga hua, pānuitanga rānei e pā ana ki te tukunga o ngā hua pūtea.

Ki te hē ngā āhuatanga

Me mataara ki ngā raruraru me ngā tohu whakatūpato

- Ko ngā raruraru ka ahū mai i ngā taupatupatu i waenga i te poari, me ngā kaiwhakahaere rānei tae atu ki ngā take pērā i te tinihanga, pekerapu rānei.
- Te aroturuki i ngā matapae pūtea. Tirohia ngā pōhēhē waiwai me te whiriwhiri mēnā kei te tika.
- Me mātua whakarite ngā poari kei te mau ngā tukanga hei ārai, hei whakaiti rānei i te pā mai o ngā raruraru, ā, me mataara hoki ki ngā tohu whakatūpato e puta ai he raruraru.

Me rapu me haere ki a wai

- Me kōrero ki tō heamana me ngā kaiwhakahaere, me tō Kaiwhakahaere Pūtea Matua.
- Me tiki tohutohu ā-waho mai i ngā rōia, ngā mātanga mahi kaute me ētahi atu kaitohutohu. Mēnā he taumaha te raruraru, kua rawa e whakawhirinaki ki ngā kaitohutohu a te kamupene – me tiki i āu ake tohutohu ā-ture.
- Me whakamōhio atu ki te FMA mēnā ki ōu whakaaro he takahi ture ngā tukunga haumi, mēnā i takahia rānei ngā ture māketē pūtea. Whakapā atu ki te Tari Hara Taware mēnā e whakapae ana koe kei te tinihanga.
- Me uru ki tētahi whakahaere mematangā hāngai pērā i te IoD. Ka āwhina tēnei i a koe ki te whakawhanake kōtuinga ka taea e koe te whakamahi mō ngā akoranga me ngā tautoko.

“Kāore a ASIC e whakapae... me whai ngā whakataka i te mea tika... Ko te mea anake e whakapaehia ana kāore i tirohia e rātau te hapa me te whakatika, arā, te tuku i ngā pātai tika ki ngā kaiwhakahaere.”

Australian Securities and Investments Commission v Healey [2011] FCA 717

Ngā tikanga pai rawa me ngā whakaritenga ture

- E herea ana ngā whakataka kia kua e tukuna ngā mahimo te kamupene kia tino uru ngā kaituku nama ki te kamupene ki te raruraru (wāhanga 135 o te Companies Act 1993). E tāpiri ana tēnei ki te here ahūwhānui kia whakaaro pai tō āhua, ā, mō te painga o te kamupene. He takahi ture anō ngā whakataka mēnā i mōhio rātau nā ā rātau mahi ngā ngaronga nui ki tō rātau kamupene mā te mahi kino ki te kamupene me te whakapono kāore ngā mahi i te tika mō te kamupene (wāhanga 138A o te Companies Act 1993), te rūkahu rānei ki te ārai i te whai nama a tētahi kamupene pekerapu (wāhanga 380(4) o te Companies Act 1993).
- E whakaata ana te Mātāpono 1 o te *Corporate Governance Handbook* a te FMA me whakatau ngā whakataka i ngā paerewa tiketike o te whanonga matatika, te whakatauirā i tēnei āhua me te whakarite ka ū ngā kaiwhakahaere ki ēnei paerewa puta noa i te whakahaere.

Ki te pekerapu tō kamupene

Whakamutua te tauhokohoko

- Ki te kore e taea e tō kamupene ana nama te utu ina tatū ana, me mātua aukati koe i te tauhokohoko anō a tō kamupene. Ki te kore e tutuki i a koe tēnei ka tuwhera koe ki ngā whiu kāwanatanga, ngā whakawātanga paremata, ngā hāmene taihara.

Ki te kore e taea e koe te tiki nama anō, te rapu pūtea rānei, me tohu i te tangata tika hei whakahaere

- He mea taketake mā te poari, kua ngā kaiwhakahaere, e tohu tētahi kaiwhakahaere ā-waho hei whakahaere i te kamupene Me mātua whakarite he matatau, he mōhio taua tangata, ka mutu kāore ana pānga makutu.
- Otirā, ko ō kōwhiringa ko te tohu i tētahi kaiwhakahaere tūao, he kaiwhakamutu pakihī rānei.
- He mea nui te mōhio ki te uru koe ki te whakahaere tūao, whakamutu rānei ka ngaro i a koe te mana o tō kamupene.
- I te nuinga o te wā pā mai ai te totohu ina tohua he kaitukunama tika e tētahi kaitotohu hei whakahoki mai i ngā moni. Ko ngā mana o ngā whakataka kei te āhua o ngā mana o te kaitotohu.

Engari me mōhio koe he herenga tonu ōu

- Me āwhina koe i te kaiwhakahaere ā-waho mā te tuku i ngā pukapuka me ētahi atu whakaaturanga.
- Ka mate pea koe ki te tūtaki ki te kaiwhakahaere ā-waho, te haere ki ngā hui kaitukunama, te haere ki te kōti rānei.

Ngā tikanga pai rawa me ngā whakaritenga ture

- Ka taea ngā whakataka te hāmene mō ngā tauhokohoko pokerenoa, te whakaae kia uru tētahi kamupene ki tētahi herenga me te kore kaupapa e whakapono ka taea e te kamupene te mahi te whakatutuki, me te kore e āta mahi tika, urupū me ngā pūkenga ina whakatutuki ana i ngā mana, te mahi i ngā mahi rānei (ngā wāhanga 135, 136 me te 137 o te Companies Act 1993).
- I roto i ngā kēhi taihara e kawea ai ngā whakataka ki te ture e te FMA ko ngā tauria kāore i whakapuakina e ngā whakataka ki ngā kaihaumi kāore i taea e ā rātau kamupene ā rātau nama te utu i te wā tika.

Rapu kōrero atu anō

E tuku ana nga paetukutuku me ngā rauemi e whai ake i ngā rauemi hei tuku mōhiohio matawhānui mō ngā take e pā ana ki te mahi a ngā whakataka.

- E tuku ana te *paetukutuku* a te loD i ngā mōhiohio nui, tae atu ki ngā rongokōrero mō ngā whakangungu, whanaketanga me ngā whai wāhitanga whatunga mā ngā whakataka i ngā wāhanga katoa o ō rātau ao mahi. Me tiro tiro ngā whakataka o ngā umanga iti, wawaenga hoki i te wāhanga First Boards.
- He aratohu tohutoro matawhānui a *The Four Pillars of Governance Best Practice* (2018) mā ngā whakataka o Aotearoa e wātea ana mai i te loD.
- E tuku aratohu ana te *Code of Practice for Directors* a te loD ki ngā whakataka hei āwhina i a rātau ki te kawhe i ā rātau mahi, kawenga hoki me ngā paerewa ngaio tiketike rawa. Ka waitohu ngā mema loD katoa ki te Tikanga.
- Kei te *paetukutuku* a te FMA tētahi wāhanga mō *ngā whakataka me ngā āpiha*.
- He aratohu te 2018 *Corporate Governance Handbook* a te FMA mā ngā whakataka, tumuaki me ngā kaitohutohu.
- Ka āwhina te *Going public, he aratohu tūmatanui* a FMA i ngā whakataka me ngā tumuaki ki te tātari mēnā e tōtika ana te tahuri hei kamupene e tauhokohoko tūmatanuitia ana.
- He aratohu te *NZX Corporate Governance Code* mā ngā tikanga poari whakahaere mā ngā kamupene kua uru ki te NZX.
- Kei te *paetukutuku* a te Companies Office ko ngā mōhiohio pānui māmā mō ngā whakaritenga rēhita me te pūrongo mā ngā kamupene.

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