



# Te Tiriti o Waitangi Commitment Statement

October 2023

As an Independent Crown Entity, within the public service, the External Reporting Board acknowledges the significance of te Tiriti o Waitangi. This statement sets out our commitment to te Tiriti o Waitangi and how it will guide our high-level direction at Board level and within the organisation.

The External Reporting Board is committed to building our relationships with Māori under te Tiriti o Waitangi, and to observing the now well-established guiding principles of partnership, participation, and protection.

The External Reporting Board issues financial and non-financial, reporting, audit and assurance standards and guidance, in Aotearoa, New Zealand. We act in the public interest to enable high quality reporting that promotes trust, confidence, and accountability. This statement aligns with our overarching vision and purpose.

Our actions as an Independent Crown entity have an impact on Māori, particularly when Māori entities apply our standards in their reports. In relation to our work, we are committed to ensuring that their rights and interests are represented and respected.

We recognise that ongoing, education, reflection, and implementation of change within the organisation will be required to deliver on our commitment.

## As a board we are committed to:

- Actively seeking opportunities to engage with Māori in our decision-making that affects them.
- Recognising the value of mātauranga Māori perspectives.
- Implementing appropriate tikanga in hui and during due process.

