

26 February 2026

9(2)(a)

Senior Procurement Specialist  
Te Poutāhū (Curriculum Centre)  
Ministry of Education  
WELLINGTON

Dear 9(2)(a)

## **PROBITY AUDIT REPORT ON THE REQUEST FOR PROPOSAL PROCESS FOR THE STANDARDISED TOOL FOR ASSESSMENT AND AROMATAWAI CONTRACT**

### **i. Introduction**

We refer to the agreed Consultancy Services Order (“CSO”), dated 10 February 2025, for McHale Group to provide real-time (“live”) probity assurance services to the Ministry of Education (“MOE”) over the open competitive Request for Proposal (“RFP”) process for the Standardised Tool for Assessment and Aromatawai Contract.

We now provide you with our probity audit report covering the completed RFP process up to the point where a recommendation on the preferred respondent was made to the MOE appropriate delegated authority/ies as per the Evaluation Recommendation Report (dated 11 June 2025).

MOE issued to the market via the Government Electronic Tender Service (“GETS”) on 7 March 2025 the RFP document. The closing date and time for receipt of proposals was Tuesday, 8 April 2025 at 5pm. Our probity assurance work commenced in February 2025.

### **ii. Probity audit objectives**

Our probity assurance services were conducted with SAE 3100 (Revised) issued by the NZ Auditing and Assurance Standards Board, to enable us to report to you whether:

- ✓ The RFP process and related documentation as designed, were consistent with; the MOE’s procurement policies the procurement policies, the New Zealand Government Procurement Rules (“GPR”), related procurement principles and charter, Audit Office procurement guidelines, and with good public sector practice, and incorporated the necessary probity principles (such as consistency, impartiality, managing conflicts of interest, fairness, transparency, accountability, and good ethical behaviour);
- ✓ The RFP process and related documentation were planned and implemented consistently with those principles and with integrity, in such a way that minimised the risk of probity failure due to potential weaknesses in the process, and that no parties were treated unfairly;

- ✓ Ethical behaviour was practised throughout the procurement process and was guided by the principles of honesty, integrity, fairness, trust, respect, and these were evidenced; and
- ✓ Given the sensitive and competitive nature of the RFP process, potential probity risks (including possible complex conflict of interest management, supplier interactive meetings, and communication protocols) were identified in real-time, planned for, and mitigating action (where appropriate) was initiated, in partnership with MOE.

### iii. Activities conducted

We conducted the following real-time probity audit activities:

- ✓ Undertook an initial probity risk assessment and supplied probity advice/guidance (where required) to MOE.
- ✓ Developed and issued on 13 March 2025 our Probity Expectations Statement to MOE describing the minimum expectations from a probity perspective that as the Probity Auditor, we would expect to see in place over the RFP process up to the point where the MOE report on the outcome of the RFP process was made to the appropriate MOE delegated authority/ies.
- ✓ Developed and issued on 8 April 2025 our Probity Documentation and Information Request Check-sheet detailing the minimum key documents and RFP process-related information we required MOE to supply to us.
- ✓ Reviewed and supplied probity advice in respect of: the Procurement Plan, RFP document (including Response Forms), RFP Approach slides, conflict of interest declarations and associated management plans (where these were required), documentation relating to procurement process information security management, all communications with respondents (that was supplied to us for review) including GETS clarification question and answers and addendums issued during the open phase of the RFP process, documentation relating to the receipt and opening of proposal submissions, Procurement Fairness Statement for the Dialogue Sessions (interactive meeting probity protocols/expectations) Evaluation Scoring Sheets, Evaluation Recommendation Report (dated 11 June 2025) and Approval of Preferred Respondent Memo for contract negotiations (dated 13 June 2025).
- ✓ We also supplied real-time probity review comments/advice/guidance, both verbal and written to MOE representatives (involved in the management of the RFP process) where required, for the duration of the RFP process.
- ✓ Attended the following meetings in a probity observation and advisory capacity (on a sample basis, based on our probity risk assessment):
  - Evaluation Panel moderation meeting held on 14, 15, and 16 April 2025.
  - Shortlisted Respondents' Dialogue Sessions held on 14, 15, and 19 May 2025.
- ✓ Held regular discussions with/briefings from/to key personnel involved in the management of the RFP process and supplied probity advice and guidance (where required) during the RFP process.

#### iv. Probity Opinion

We were satisfied as to the probity of the RFP process for the Standardised Tool for Assessment and Aromatawai Contract up to the point where a recommendation on the outcome of the RFP process was made to the appropriate MOE delegated authority/ies as per the Evaluation Recommendation Report (dated 11 June 2025) and Approval of Preferred Respondent Memo for contract negotiations (dated 13 June 2025). In our opinion, the RFP was carried out in accordance with:

- ✓ The RFP document and related GETS Question and Answer notices;
- ✓ The RFP evaluation methodology;
- ✓ The New Zealand Government Procurement Rules (4<sup>th</sup> Edition) and related principles;
- ✓ Our expectations of good public sector probity practice; and
- ✓ Due regard for probity principles.

In our opinion

- ✓ The RFP process and related documentation as designed, were consistent with; the MOE's procurement policies the procurement policies, the New Zealand Government Procurement Rules ("GPR"), related procurement principles and charter, Audit Office procurement guidelines, and with good public sector practice, and incorporated the necessary probity principles (such as consistency, impartiality, managing conflicts of interest, fairness, transparency, accountability, and good ethical behaviour);
- ✓ The RFP process and related documentation were planned and implemented consistently with those principles and with integrity, in such a way that minimised the risk of probity failure due to potential weaknesses in the process, and that no parties were treated unfairly;
- ✓ Ethical behaviour was practised throughout the procurement process and was guided by the principles of honesty, integrity, fairness, trust, respect, and these were evidenced; and
- ✓ Given the sensitive and competitive nature of the RFP process, potential probity risks (including possible complex conflict of interest management, supplier interactive meetings, and communication protocols) were identified in real-time, planned for, and mitigating action (where appropriate) was initiated, in partnership with MOE.

In determining our expectations of good practice probity principles in competitive procurement, we have taken into account the relevant public sector probity guidance promulgated by the Office of the Auditor-General ("OAG") and the Public Service Commission in respect of procurement, sensitive expenditure, and the management of conflicts of interest together with any relevant reports previously issued by external agencies, the New Zealand Government Procurement Rules and the five procurement principles, and the probity guidance issued by the Independent Commission Against Corruption ("ICAC") in New South Wales and the Australian National Audit Office, and other appropriate overseas jurisdictions, together with our significant experience of conducting probity audits of major public sector procurement processes.

---

At the time of writing this probity report, we are not aware of any other outstanding probity issues.

### Basis for Opinion

We conducted our engagement in accordance with Standard on Assurance Engagements (SAE) 3100 (Revised) Compliance Engagements issued by the New Zealand Auditing and Assurance Standards Board. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### MOE's Responsibilities

MOE is responsible for compliance with the good practice probity principles in respect of the RFP process.

### Our Independence and Quality Control

We have complied with the relevant ethical requirements relating to assurance engagements, which include independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour.

In accordance with the Professional and Ethical Standard 3 (Amended), McHale Group maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

### Our Responsibilities

McHale Group's responsibility is to express an opinion on MOE's compliance, in all material respects, with good practice probity principles in respect of the RFP process.

SAE 3100 (Revised) requires that we plan and perform our procedures to obtain reasonable assurance about whether MOE has complied, in all material respects, with good practice probity principles in respect of the RFP process throughout the procurement process.

An assurance engagement to report on MOE's compliance with good practice probity principles in respect of the RFP process involves performing procedures to obtain evidence about the compliance activity and controls implemented to meet the good practice probity principles in respect of the RFP process. The procedures selected depend on our judgement, including the identification and assessment of risks of material non-compliance as evaluated against the good practice probity principles in respect of the RFP process.

Other than in our capacity as independent assurance practitioners we have no relationship with, or interests in, MOE.

### Inherent Limitations

Because of the inherent limitations of evidence gathering procedures and limitations in compliance systems, it is possible that fraud, error or non-compliance may occur and not be detected. As the procedures performed for this engagement are not performed continuously throughout the engagement and the procedures performed in respect of MOE's compliance with good practice probity

---

principles are undertaken on a test basis, our reasonable assurance engagement cannot be relied on to detect all instances where MOE may not have complied with good practice probity principles.

### Use of Report

This report has been prepared for the management of MOE. We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than the management of MOE, or for any purpose other than that for which it was prepared.

### Way forward

The issuance of this report completes our real-time probity audit for MOE over the completed RFP process for the Standardised Tool for Assessment and Aromatawai Contract up to the point where a recommendation on the outcome of the RFP process was made to the appropriate MOE delegated authority/ies as per the Evaluation Recommendation Report (dated 11 June 2025) and Approval of Preferred Respondent Memo for contract negotiations (dated 13 June 2025).

If you have any queries, please do not hesitate to contact your Client Relationship Manager for this engagement, 9(2)(a) or myself on 9(2)(a)

Yours sincerely

9(2)(a)

**Shaun McHale**  
Managing Director  
McHale Group Limited