

**IN THE EMPLOYMENT RELATIONS AUTHORITY
AUCKLAND**

**I TE RATONGA AHUMANA TAIMAHI
TĀMAKI MAKAURAU ROHE**

[2025] NZERA 591
3329860

BETWEEN HEIDI PEARSON
Applicant
AND GULF HARBOUR
INVESTMENTS LIMITED
Respondent

Member of Authority: Robin Arthur
Representatives: Allan Halse, advocate for the Applicant
Kelly Rowell, counsel for the Respondent
Investigation Meeting: 25 and 26 June 2025 in Auckland and by audio-visual
link
Submissions: From the Applicant on 30 June and from the
Respondent on 11 July 2025
Determination: 24 September 2025

DETERMINATION OF THE AUTHORITY

Employment relationship problem

[1] Gulf Harbour Investments Limited (GHIL) dismissed Heidi Pearson on 4 September 2024 on the grounds of redundancy. Ms Pearson had begun her employment with the company eight months earlier, in what had then been a newly created role of Finance and Administration Manager (FAM).

[2] GHIL operates the Gulf Harbour Marina, providing berths and related services. The company is a subsidiary of Covington Group Holdings Limited (Covington).

[3] Ms Pearson's role was established to streamline and manage its day-to-day finance and administrative processes.

[4] GHIL decided in April 2024 to disestablish that role and to create a new role of Business Manager (BM). The company said the new role was more senior and largely incorporated the functions of the FAM role. Ms Pearson was not redeployed to the new role because she was deemed not to have sufficient senior management experience.

[5] In a letter given to her on 9 April 2024, advising her of the company's restructuring proposal, Covington's advisory board chair Gary Hitchcock told Ms Pearson that GHIL was "looking for a candidate with at least five years in a senior management position, with proven success in leading business growth".

[6] Ms Pearson raised a personal grievance after she was dismissed for redundancy on 23 April 2024. She said GHIL had not properly investigated concerns she had raised earlier about interactions with other staff, which she described as bullying, and the company's redundancy process was not carried out fairly. She said her unaddressed concerns had contributed to the company's decisions about restructuring, the outcome was predetermined and lacked genuine business reasons for the decision made.

[7] GHIL denied those allegations. It acknowledged tensions had arisen between Ms Pearson and some other staff but said she was provided with support in addressing that situation and its restructuring decisions resulted from identified business needs, not concerns about Ms Pearson or how she was carrying out her duties.

The Authority's investigation

[8] The following witnesses provided written statements for the Authority's investigation:

- Ms Pearson;
- former GHIL General Manager Tony Sparks;
- GHIL's Gulf Harbour Marina Manager Murray Dixon;
- Mr Hitchcock;
- Covington Group Business Manager Sue Parcell; and
- GHIL berth administrator, Maria Friend.

[9] All witnesses attended the investigation meeting and answered questions under affirmation from me and the parties' representatives. Mr Sparks' attendance was by audio-visual link from Fiji.

[10] The representatives later lodged written closing submissions addressing issues of fact and law for determination.

[11] As permitted by s 174E of the Employment Relations Act 2000 (the Act) this determination has stated findings of fact and law, expressed conclusions on issues necessary to dispose of the matter and specified orders made. It has not recorded all evidence and submissions received.

The issues

[12] The statement of problem Ms Pearson lodged in the Authority sought to include a personal grievance over what she saw as having been unfairly criticised or undermined by Ms Parcell and another employee over various work matters or incidents. As noted in GHIL's statement in reply, a grievance on those issues was not raised within the required 90-day period and the company had not consented to that grievance being pursued out of time.

[13] Instead, and by agreement, the incidents referred to in seeking to pursue that grievance were considered in the Authority's investigation as part of the context for Ms Pearson's personal grievance of unjustified dismissal. This context concerned her contention that the decision to dismiss her role was unfairly influenced by perceptions Ms Parcell and others may have formed of her in differences of opinion or approach that had arisen in previous months. It was, in effect, an allegation that the restructuring was motivated by an ulterior purpose of removing her rather than genuine business reasons for replacing one role with another.

[14] Accordingly, the primary issue for investigation and determination was whether GHIL's decisions to consider restructuring of the position held by Ms Pearson, to disestablish her position and to dismiss her on the grounds of redundancy, were what a fair and reasonable employer could have done in all the circumstances at the time.

[15] This issue gave rise to three questions:

- (i) Were GHIL's decisions made for genuine business reasons, not a pre-determined or ulterior purpose of removing a disliked employee?
- (ii) Was Ms Pearson provided with relevant information about the proposal, with an adequate opportunity to comment on it, and were her responses genuinely considered before decisions were made?

(iii) Were prospects for her redeployment to the new role (or other roles) adequately explored?

[16] Because of conclusions reached on those questions, as set out later in this determination, it was not necessary to consider questions of remedies that might have arisen.

[17] The other issue for resolution was whether either party should contribute to the costs of representation of the other party.

Legal principles

The statutory test of justification

[18] Ms Pearson's personal grievance about her dismissal, including her allegation that the restructuring decision was unfairly influenced by tensions over other work matters, had to be assessed against the statutory test of justification set by s 103A of the Act. This test measures the actions of GHIL in making the decision to dismiss Ms Pearson for redundancy, and how it went about reaching that decision through its restructuring process, against an objective standard. This standard considers what a fair and reasonable employer could have done in all the circumstances at the time.

[19] In the context of a redundancy this included obligations on GHIL to provide Ms Pearson with information about its restructuring proposal, to provide a reasonable opportunity to respond to it and to genuinely consider those responses before making any decisions, including a decision to dismiss for redundancy.¹

[20] Those obligations were an instance of the wider good faith obligation on GHIL to be active, constructive, responsive and communicative in maintaining a productive employment relationship with Ms Pearson.

[21] Principles developed in case law confirm a dismissal on the grounds of redundancy may justifiably be made for the purpose of making the operations of a business more efficient or more effective. An employer is not required to prove such measures were commercially necessary for survival of its business.²

¹ Employment Relations Act 2000, s 103A(3) and s 4(1A)(c).

² *Grace Team Accounting v Brake* [2014] ERNZ 129 (CA) at [47].

[22] An employer must, however, make such decisions for those genuine business reasons, not for the predominant and ulterior purpose of removing someone it has come to dislike or to consider unsuitable for some other reason.

[23] A dismissal for redundancy may also be determined as being unjustified if the restructuring process has included procedural flaws which are more than minor and have resulted in the employee being treated unfairly.³

[24] The Court of Appeal has summarised the application of this statutory test of justification to a redundancy situation in this way:⁴

If the decision to make an employee redundant is shown not to be genuine (where genuine means the decision is based on business requirements and not used as a pretext for dismissing a disliked employee), it is hard to see how it could be found to be what a fair and reasonable employer would or could do. The converse does not necessarily apply. But, if an employer can show the redundancy is genuine and that the notice and consultation requirements of s 4 of the Act have been duly complied with, that could be expected to go a long way towards satisfying the s 103A test. ...

Mixed motives

[25] The law also recognises the reality that a restructuring process may occur in a context where an employer has concerns about an employee's performance or conduct and, at the same time, is considering what number and types of positions it needs for the efficient and effective operation of its business. This may mean an employer has what are described as 'mixed motives' for the decisions made about which positions are disestablished, who is selected for dismissal by redundancy and who is appointed to remaining positions.

[26] In circumstances of 'mixed motives' in making those decisions – comprising both genuine business reasons and underlying concerns about a person's performance – the employer bears the burden of persuading the Authority that the reasons were genuine and *those* reasons were the predominant motive or reason for dismissal on the grounds of redundancy. If, on the evidence, this burden is met, the dismissal will be justified, if carried out in a fair manner.⁵ If the predominant motive was some other reason, reached without the employee having a fair opportunity for input before negative conclusions about them were reached, the dismissal will be unjustified.

³ Employment Relations Act 2000, s 103A(5).

⁴ *Grace Team Accounting*, above n 2, at [85].

⁵ *Forest Park (NZ) Ltd v Adams* [2000] 2 ERNZ 310 at [49] (EC).

Obligation to consider redeployment

[27] An employer acting fairly, and in keeping with its good faith obligation to be active and constructive in maintaining a productive employment relationship, will consider what alternative positions may be available if an employee's current position no longer meets the needs of the business and is to be disestablished.⁶

[28] This obligation to consider redeployment requires the employer to consult with the employee about what potentially available and reasonable prospects exist for an alternative position in the business and to then provide sufficient information for the employee to be able to discuss those prospects. It is not an obligation to provide an alternative position in every case. Rather, it is an obligation to explore what the particular employer could reasonably do in the circumstances at the time.⁷

Was there an ulterior purpose?

[29] Ms Pearson is a fully qualified accountant with more than 15 years' experience in finance and operational roles in New Zealand businesses.

[30] Her role with GHIL included leading a small administrative team of four employees. These included Ms Friend and an Assistant Accountant, who need only be referred to in this determination as Ms A. Ms A had some serious ongoing health issues at the time of the Authority's investigation and did not give evidence.

[31] Ms Pearson's formal reporting line in GHIL's organisational structure was to Mr Dixon as Marina Manager. She also had what was called a 'dotted line' for reporting to Ms Parcell. Ms Parcell is also a qualified accountant and, in her role for Covington, provided guidance on both financial and staff management issues to Ms Pearson. Ms Parcell visited the marina offices on a regular basis, at least fortnightly, to talk with Ms Pearson and other staff.

[32] Ms Pearson's application to the Authority identified five instances which she considered showed a lack of support for her from Ms Parcell, and GHIL generally. Ms Pearson considered this lack of support sabotaged her leadership and undermined her

⁶ Employment Relations Act 2000, s 4(1A)(b) and *NZ Steel Ltd v Haddad* [2023] NZEmpC 57 at [81] and [84].

⁷ *Haddad*, at [75]. See also *Idea Services Ltd v Wills* [2025] NZEmpC 28 at [45]-[51].

credibility. This, in turn, led to what Ms Pearson considered to be “a sham process created to get rid of me”.

[33] The evidence about each of those instances is summarised rather than set out in full. Considered overall it did not support Ms Pearson’s contention that GHIL had failed to treat concerns she raised seriously or that the company’s senior managers had undermined her role.

(i) Overseas trip

[34] Ms Pearson said Ms Parcell and the director of GHIL and Covington, Jim Speedy, had suggested she visit Australia to evaluate marina systems that could be implemented in New Zealand. No visit took place but Ms Pearson described the suggested trip as an instance of setting her up to fail because she did not have adequate training in GHIL’s systems at that time. Email correspondence among documents in evidence provided for the Authority investigation did not support Ms Pearson’s description of what had happened. The correspondence showed it was her who had proposed dates to visit “a few marinas in Gold Coast” and she had asked if Ms Friend could accompany her on that trip. Ms Parcell described the request as premature and no approval for the trip was given.

(ii) Concerns about relationship with Ms A

[35] Ms Pearson said Ms Parcell had “undermined and challenged” her decisions relating to staff. Her primary example concerned a day in February 2024 where Ms A had become frustrated over a problem with the company’s system software. Ms A had sworn loudly while having problems with reconciling the accounts. Ms Pearson became concerned Ms A was under stress and suggested she take the afternoon off. Ms A did not accept the suggestion and stayed at work. Ms Pearson’s statement of problem said Ms Parcell had “intervened, rudely and aggressively questioning” her. In her oral evidence Ms Pearson confirmed Ms Parcell was not, in fact, present at the office at that time. Rather, Ms Pearson’s concern was about what Ms Parcell said when Ms Pearson had mentioned the incident during a management meeting a few days later.

[36] Ms Parcell disagreed with Ms Pearson’s description of their discussion about the incident with Ms A. She said she talked with Ms Pearson about building a better relationship with Ms A. This included suggesting Ms Pearson stay at work when Ms A and Ms Friend had regular Friday afternoon drinks, between 4 and 5pm. Ms Pearson

did not stay for those occasions, as she did not drink, lived a longer driving distance away from work and preferred to leave at 4pm on Fridays to go to the gym.

[37] Ms Parcell saw those suggestions as helpful guidance to Ms Pearson in building better rapport with her team. Ms Pearson regarded it as criticism and showing a lack of support.

[38] GHIL's written submissions acknowledged there was some tension between Ms A and Ms Pearson. The company submitted, however, that this was not unusual in the context of a new manager brought in to modernise systems and an employee with 20 years' service who, according to Ms Parcell's evidence, took pride in her good record of successful audits achieved using the current systems.

[39] In dealing with that 'new broom-old hand' tension between Ms Pearson and Ms A, Ms Parcell had spoken to both of them about ways of improving their working relationship. Mr Dixon had also spoken with Ms Pearson and Ms A to the same effect.

[40] The evidence, overall, indicated Ms Parcell and Mr Dixon took positive steps to support Ms Pearson's standing with Ms A and her role as a manager, not undermine it.

(iii) IRD penalties

[41] Ms Pearson considered GHIL had not dealt adequately with a problem she had identified with late filing of IRD returns. She said this resulted in the company incurring penalty fees of around \$10,000 over a period of five or six months. The company's IRD account record did not accord with her description. Ms Parcell, in her evidence, said there was only one late payment penalty, which had occurred while Ms A was on health-related leave, and the penalty was reversed. The incident had, however, identified that only Ms A had online access to the company's IRD account and Ms Pearson had subsequently rectified that problem.

(iv) Information about pay rise for team member

[42] Ms Pearson said Ms Parcell undermined her authority by deciding to increase Ms Friend's pay rate without discussing that change with Ms Pearson beforehand. Ms Friend had taken on some additional administration work for another marina operated by Covington. To recognise that extra effort, Ms Parcell approved a pay rise for Ms Friend. She gave that approval during a week Ms Pearson was on leave. Ms Parcell

said she had acted promptly so the increase would be included in Ms Friend's next pay cycle.

[43] Ms Pearson considered she should have been told before the change was implemented because, in the company's organisational structure, Ms Friend reported to her and, in her role, Ms Pearson was also "responsible for the company's fiscal management".

[44] Ms Pearson had raised that concern during a management meeting. Mr Dixon recalled he too had expressed his surprise during that meeting about not being told about the change before it had happened. He confirmed Ms Parcell had accepted that concern and apologised to both Ms Pearson and him for not talking with them before making that change. It was not an instance which demonstrated any intention to undermine either person's role.

(v) Disruption from unannounced software upgrade

[45] Ms Pearson considered Ms Parcell had sharply and unfairly reprimanded her over some problems caused by an upgrade to the company's operational software on 27 February 2025.

[46] Ms Pearson said Ms Parcell had criticised her for "going beyond my brief". Ms Pearson has arranged for the upgrade to be carried out over the weekend but had not advised other staff that the change was being made. She appeared unaware that the upgrade would also affect operational staff in the marina who Mr Dixon recalled were initially unable to log in for their work tasks that day.

[47] In her evidence at the Authority investigation meeting Ms Pearson said she had made a mistake by not telling anyone in advance because she "did not think it would be a major". That morning Ms Pearson and Ms Parcell were sitting at adjoining desks in the office. Ms Pearson said Ms Parcell had yelled at her. Ms Parcell described herself as being frustrated by what had happened but said she spoke calmly and professionally to Ms Pearson about what had happened. Ms Friend, who was sitting at a nearby desk, said she "did not hear any aggression" in what Ms Parcell said to Ms Pearson about the upgrade.

[48] Overall, the evidence did not support Ms Pearson's contention that she was unfairly upbraided about the incident or treated in a way that undermined her position.

And, while there was some instances of disagreement or discord, Ms Pearson and Ms Parcell also both referred to personable conversations between them and friendly interactions with other staff members. Ms Pearson, for example, said she had made a cake for Ms A's birthday.

[49] Against that background, Ms Pearson had not established the proposal for restructuring of her position was motivated by any personal animosity towards her or any concerns about her performance in the role.

A genuine business reason for the new role

[50] While the company could be criticised for proposing a further restructuring only seven months after having established the new role of FAM, an employer is free to change its mind and redeploy its resources as it chooses, so long as the process of doing so is carried out fairly and with good reason.

[51] The evidence of Mr Hitchcock and Ms Parcell disclosed the proposal for a new business manager role developed from discussions at Covington's advisory board meetings during their annual business planning and budget process. It was not the result of financial difficulties or seeking to reduce costs. Rather, they were concerned GHIL lacked a senior manager dedicated to developing plans to grow the business. The Marina Manager position, held by Mr Dixon, was focussed on day-to-day operations. Neither his role or the mid-level management position held by Ms Pearson were seen as capable of developing strategies needed to grow the business by activities such as providing additional services to existing and new berth holders. They also considered the functions of the FAM role could be incorporated within the more senior role.

[52] A job description Ms Parcell drafted for the proposed BM role was based on the same template used for the FAM role, and for other roles. As a result, its generic wording was very similar to the job description for Ms Pearson's role. The similarity was superficial, however, because GHIL's evidence and submissions persuasively established there was a substantive difference in the nature and orientation of the role. The FAM role was, in effect, internal and operational. The proposed BM role had a more external and commercial focus, operating at a more senior level in the company. GHIL's rationale for the proposal met the requirement to demonstrate a genuine business reason for the change.

A fair process was followed

[53] Ms Pearson's submissions criticised the fairness of the process followed by GHIL. She said the outcome was concluded too hastily to have genuinely considered her feedback on the proposal. She said it was an instance of a pattern within Covington's businesses to use redundancy as a mechanism to remove employees who had fallen out of favour. She relied on the evidence of Mr Sparks in support of those propositions.

[54] There was no shortfall in the formal process followed to advise Ms Pearson of the proposal and the opportunity to provide feedback. She was called to a meeting where she was given a letter about the proposal and then given an adequate opportunity to obtain advice before responding. An extension of time sought for that purpose was agreed to.

[55] The letter provided sufficient information about the proposal and its rationale. It included a frank assessment about the likely impact on Ms Pearson's existing role and that she was unlikely to be appointed to the proposed new role, given the experience needed for it. She was also told no redeployment opportunities appeared to be available but was asked for her thoughts on whether there was other work she could do in the business if her current role was disestablished. The information was sufficient to meet GHIL's good faith obligations to provide information and insight about its rationale for the proposal. It was not a situation where the proposal was driven directly by a need to cut costs by reducing staffing, so no supporting financial information appeared necessary, and none was requested.

[56] Ms Pearson gave her feedback on this proposal in writing, through her advocate. This questioned the similarity of the proposed BM role with her FAM role and, referring to information from Mr Sparks, said there was a pattern of using restructuring to dismiss employees.

[57] The following day Mr Hitchcock responded to that feedback. His letter emphasised GHIL's view of the differences in the role and confirmed the company would proceed with the change. He said GHIL did not have the resources or ability "to wait and train" Ms Pearson to the level of skill and experience needed for appointment to the new role. He confirmed she would be dismissed with her eight week notice period paid in lieu.

[58] In her submissions to the Authority Ms Pearson said the prompt response to her feedback indicated the outcome was predetermined and prepared in advance. Given the limited nature of the proposal and Ms Pearson's comments on it, however, the reply made on the following day did not establish GHIL had not taken enough time to genuinely consider what she had to say about it.

[59] The more substantive concern was the allegation of a 'pattern' of using restructuring for dismissals, which arose from what Mr Sparks told Ms Pearson when she got in touch with him.

[60] Ms Pearson had never met or spoken to Mr Sparks prior to being told of the restructuring process in April 2024. He had left GHIL in January 2023. She contacted him through a former GHIL administration employee she had met casually in the neighbourhood. What he told her during a telephone conversation in early April led Ms Pearson to doubt the proposal was made for genuine reasons or would be decided fairly.

[61] After their discussion Mr Sparks sent Ms Pearson a two-page letter criticising Covington and GHIL director Jim Speedy. It identified instances in which, according to Mr Sparks, Mr Speedy had used redundancy processes to remove staff from two companies in the Covington group, including Mr Sparks.

[62] Mr Sparks repeated those allegations in his written witness statement and oral evidence to the Authority investigation. He referred to seven instances of named people who he said had their employment ended between 2019 and 2023 because they had disagreed with decisions of Mr Speedy or had otherwise fallen out of favour with him.

[63] While there was a *possibility* that the allegations Mr Sparks made were correct, the evidence in support of what he said was not sufficient to meet the balance of *probability* necessary to have any relevance or effect in the assessment of Ms Pearson's personal grievance about how her employment with GHIL had come to an end. This conclusion is reached for the following reasons.

[64] Firstly, what Mr Sparks said were bare allegations. They were made without the documentary or other evidence necessary for a conclusion that supported what he

said about the circumstances at the time or how or why decisions were made about those other employees.

[65] Secondly, Mr Sparks had not consulted any of the seven people he named before putting their names forward as instances of the allegations he made in support of Ms Pearson's case. There was nothing to show those people would agree or disagree with his description of what had happened.

[66] Thirdly, five of the instances he mentioned were about a different company in the Covington group. There was insufficient information about the full context in which those employment decisions were made in that other company.

[67] Fourthly, Mr Hitchcock has some knowledge of the instances referred to by Mr Sparks and disagreed with his descriptions. Again, and equally, there was no supporting information or background documents to corroborate the different point of view expressed by Mr Hitchcock. At best, the evidence of Mr Hitchcock and Mr Sparks about these other supposedly similar instances was a 'he said, he said' contest.

[68] Fifthly, there was no reliable evidence that Mr Speedy had, in fact, expressed any personal dissatisfaction with Ms Pearson and her work in the role or indicated that he would prefer she was not employed by GHIL.

[69] However, even if there had been some criticism or doubt about Ms Pearson's performance as a manager, the evidence did not support a conclusion that was the predominant motive for the restructuring proposal.

[70] Taken overall, the available evidence was not sufficient to support Ms Pearson's assertion that the decision in relation to her position was pre-determined in a way that would amount to a failure to follow a fair process.

Redeployment

[71] Ms Pearson submitted GHIL had not adequately considered the prospect that she could have been trained to take up the new BM role. Her submissions said she had offered to retrain but this idea was rejected.

[72] Her written feedback, sent by her advocate, had suggested GHIL “promote” her as an existing employee and “maximis[e] her existing knowledge and talent through additional training initiatives and incentives”.

[73] GHIL’s decision said Ms Pearson did not have the skills and experience necessary to be appointed as BM and the company did not have the resources and ability to wait and train her for that role because of “an immediate need for a level of skill and experience that it would take years to train you in”.

[74] As acknowledged in GHIL’s submissions, an otherwise redundant employee must be considered for a role that exists in a new structure where that employee has the skills or experience to undertake the role, even if some upskilling is required.

[75] An employer must act reasonably in considering whether an employee has necessary skills and experience for roles existing after restructuring decisions are made and in deciding whether or not to invest the required time and resources to equip the employee for the role.⁸ This requires a factual assessment, considering not just of the employer’s interests but also those of the employee. The good faith duty to maintain productive employment relationships guides that assessment.⁹

[76] In this case GHIL had been upfront from that outset about its view that the new role would require a level of experience of business matters which Ms Pearson did not have. She had the opportunity to comment on that view. While she had long experience in accounting and finance work, and had qualified as an accountant, she did not have what GHIL considered was the necessary “experience in pitching market opportunities and growing a business and for sophisticated board reporting”.

[77] As canvassed in oral evidence at the Authority investigation, the BM role required experience and understanding of the boating industry as well as senior management experience. Ms Parcell, who was also a qualified accountant with experience across a number of businesses, said she would not have the skill set envisaged as necessary for GHIL’s business development role. And Ms Pearson accepted she did not have the five years of experience in senior management and strategic business planning that GHIL had sought in an appointment to the new role.

⁸ *Gafiatullina v Propellerhead Ltd* [2021] NZEmpC 146 at [111].

⁹ Employment Relations Act 2000, s 4(1A)(b).

[78] Mr Hitchcock's evidence was that he had also considered whether there were prospects for other employment for Ms Pearson in GHIL or the wider Covington Group. In both cases the finance team was small, and no other positions were available. On that basis, GHIL had met the requirement to take reasonable steps to consider redeployment before concluding there was not.

Summary

[79] For the reasons given, Ms Pearson had not established GHIL failed to act as a fair and reasonable employer could have done in making its decisions to restructure positions in its business and to dismiss her on the grounds of redundancy. Ms Pearson's personal grievance application is declined.

Costs

[80] Costs are reserved. The parties are encouraged to resolve any issue of costs between themselves.

[81] If unable to do so, and an Authority determination on costs is needed, GHIL may lodge, and then should serve, a memorandum on costs within 28 days of the date of this determination. From the date of service of that memorandum, Ms Pearson would then have 14 days to lodge any reply memorandum. If requested by the parties, an extension of time to resolve costs between themselves may be granted.

[82] The parties could expect the Authority to determine costs, if asked to do so, on its usual notional daily rate unless particular circumstances or factors required an upward or downward adjustment of that tariff.¹⁰

Robin Arthur
Member of the Employment Relations Authority

¹⁰ See www.era.govt.nz/determinations/awarding-costs-remedies.