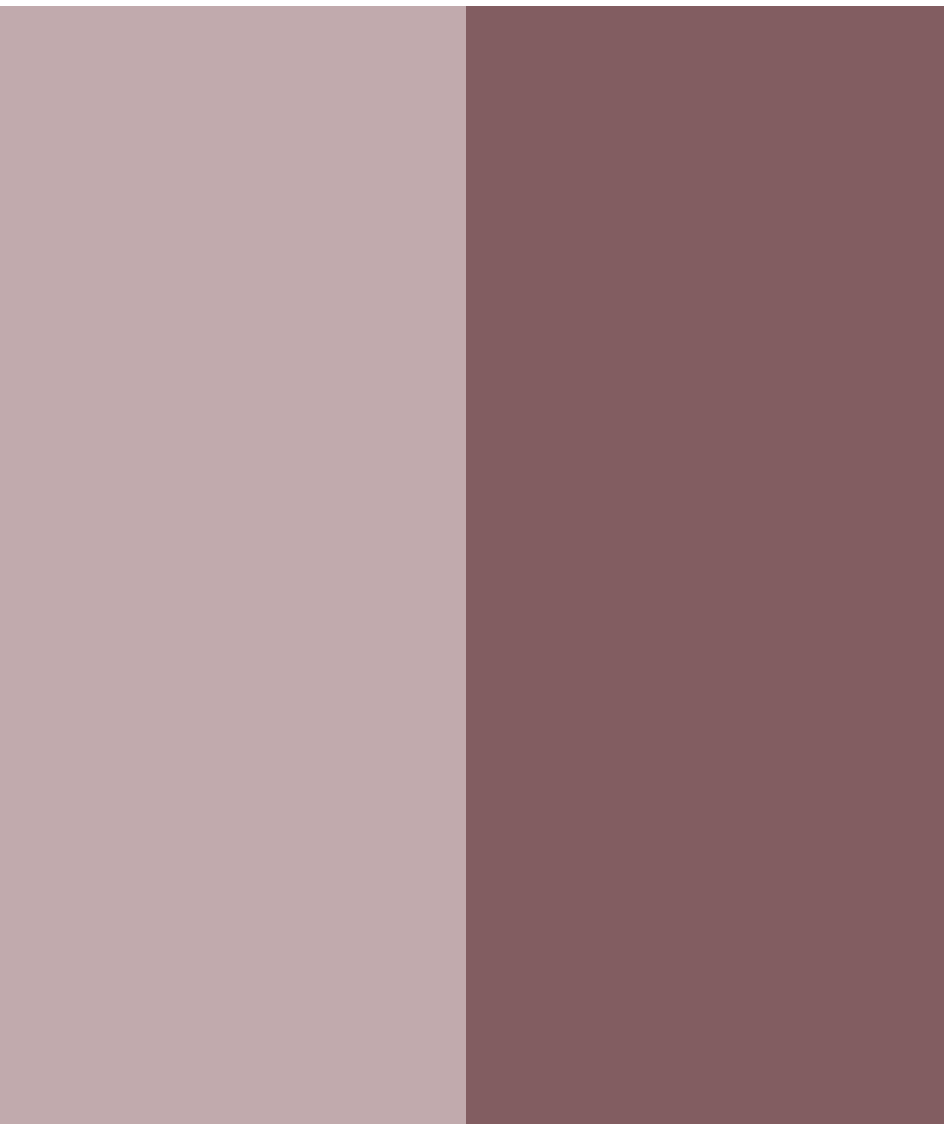




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Annual Plan 2015/16



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Auditor-General's overview

I am pleased to submit this Annual Plan for 2015/16.

My Office plays an important part in strengthening accountability, integrity, and transparency in the public sector. By carrying out work that is credible and of high quality, we aim to improve the performance of, and the public's trust in, the public sector.

Most of my Office's work (about 88%) comprises the annual audit of about 3800 public entities as required by law. Our annual audit work gives us direct interaction with, and insight into, how the public sector is operating. We use this unique view of the entire public sector to inform our wider work. Each year, we extract even greater value from this information by applying a theme across our work, and by signalling future themes.

My 2015/16 annual work programme will be the fourth in our multi-year themed work programme. Our previous themes were:

- 2012/13 – *Our future needs – is the public sector ready?*;
- 2013/14 – *Service delivery*; and
- 2014/15 – *Governance and accountability*.

I am now pleased to confirm that the theme for 2015/16 is *Investment and asset management*. The performance audits and other work we will carry out under this theme are described in Part 3.

Investment and asset management is critical to New Zealand's future. The public sector manages significant investments and assets that are essential to providing public services. It is important that these public resources are used wisely and that public assets continue to support long-term delivery of public services.

Although we cannot cover every aspect of this theme, I am confident that our selected topics cover aspects of those assets that are important to all New Zealanders – water, roads, health assets, and schools. This year's work programme describes my priorities and the work that we consider would be useful, based on our knowledge of the challenges, emerging issues, and trends in the public sector.

We are currently exploring the content of our proposed themes for:

- 2016/17 – *Information*; and
- 2017/18 – *Water*.

The Appendix provides an overview of our multi-year themed work programme. Each year's theme is the focus of our work for that year, but some larger pieces of work carry over into other years. The programme for the years beyond 2015/16 is indicative only and is still being explored and developed.

Each year, we draw together the findings and insights from our themed work into an overview report. We use this to encourage debate, challenge and expand thinking, and identify and highlight examples of good or poor practice to help improve public sector performance. My overview report on the 2013/14 *Service delivery* theme was published earlier this month.

Feedback from Parliament

Consultation with Parliament helps me to ensure that my Office's work is relevant and useful to Parliament, public entities, and the public. It is an important way in which I can ensure that the work of my Office remains responsive to the needs of these key stakeholders.

I consulted the Speaker and select committees about my proposed work programme and I thank them all for their consideration. The Finance and Expenditure Committee endorsed our *Investment and asset management* theme for 2015/16. The committee also conveyed to us comments from the Māori Affairs Committee, the Social Services Committee, the Local Government and Environment Committee, and the Regulations Review Committee. These committees indicated their support for various topics in the plan. The Māori Affairs Committee noted that they would like to see the Māori perspective in our work, and for us to provide more disaggregation by ethnicity. We will keep these comments in mind as we carry out our 2015/16 work programme.

Concluding comments

I thank all my staff and audit service providers who have contributed to the development of this Annual Plan. Their efforts have enabled my Office to focus its finite resources on work that will have the most impact in providing assurance to Parliament, public entities, and the public about the use of public resources and powers.

A handwritten signature in black ink, appearing to read 'Lyn Provost', written in a cursive style.

Lyn Provost
Controller and Auditor-General

22 June 2015

Background

Why is there an Auditor-General?

Parliament authorises all government spending and gives statutory powers to public entities. Public entities are accountable to Parliament for how they use the resources and powers that Parliament gives them. Parliament seeks independent assurance from the Controller and Auditor-General (the Auditor-General) that public entities are accountable for their performance in the way that Parliament intended.

The Auditor-General's work also covers local authorities, which are accountable to the public for how they use the resources they collect from rates and other sources.

The Auditor-General's role is to help Parliament to ensure that public entities are effective, efficient, and accountable. To be effective and credible in this role, the Auditor-General must be independent of the Government. The Auditor-General does not comment on the policies of the Government or local authorities.

One way in which the Auditor-General accounts to Parliament is by consulting with members of Parliament on her proposed annual work programme.

The Auditor-General's work

The Auditor-General is the auditor of all public entities (about 3800). Figure 1 provides a summary of the number and type of entities audited in 2013/14.

As well as the entities summarised in Figure 1, we also expect to carry out audits each year of:

- the financial statements of the Government;
- the Government of Niue, its subsidiaries, and other associated entities;
- the Government of Tokelau; and
- entities the Auditor-General has agreed to audit under section 19 of the Public Audit Act 2001.

The Auditor-General's work gives assurance to Parliament, public entities, and the public that public entities' financial statements fairly reflect the results of their activities. The Auditor-General can also audit whether public entities carry out their work effectively and efficiently, and whether they act with probity, comply with legislation, and are prudent with money.

The Auditor-General reports her findings and makes recommendations so that those responsible for making improvements can do so. She also highlights examples of good practice that can help to improve how the public sector works.

Figure 1
Summary of our 2013/14 audit portfolio

	Entities	Subsidiaries and related entities	Total
Central government entities			
Government departments	37	17	54
Crown research institutes	7	28	35
District health boards	20	27	47
Tertiary education institutions	29	111	140
Other Crown entities	65	81	146
Other central government entities	85	22	107
State-owned enterprises and mixed-ownership companies	18	104	122
Rural education activities programmes	14	-	14
Schools	2461	-	2461
Local government entities			
Local authorities	78	-	78
Council-controlled organisations		180	180
Exempt council-controlled organisations		28	28
Other local government entities		63	63
Energy, port, and airport companies			
Energy companies	24	47	71
Airport companies	19	4	23
Port companies	12	24	36
Other public entities			
Fish and game councils	14	1	15
Licensing and community trusts	20	19	39
Administering bodies and boards	38	-	38
Cemetery trusts	95	-	95
Māori trust boards	11	-	11
Section 19 entities	6	-	6
Total	3053	756	3809

Providing assurance

The Auditor-General has a statutory duty to audit every public entity. Most of our work (currently about 88%) comprises annual audits of the financial reports of public entities.

Annual audits provide independent assurance about the reliability of financial statements – and, in many instances, service performance information – that public entities are required to report. The Auditor-General, as the auditor of all public entities, has a statutory duty to audit that information. We issue an audit report for each audit we carry out, which includes our opinion about the fairness of the presentation of the financial statements (and service performance information where relevant).

To give managers and governors of public entities assurance about significant matters, we prepare management reports. These detail our main findings and recommendations, and help managers and governors to understand how well their management systems and controls are working. For example, a management report may include our views on how a public entity manages its resources and performance, including its operational policies and practices, and how it manages risks.

Forming an audit opinion on financial and performance statements and their accompanying notes requires us to examine the underlying accounts and records, including the systems and processes used to generate this information. Auditing standards require us to have a risk-based approach to gathering and assessing audit evidence. To address identified risks, we seek evidence that financial balances, results, and disclosures are reasonable.

Each year, before the annual audits, we prepare an audit brief for each category of public entities. An audit brief provides instructions for audit emphasis and guidance for the auditors of those entities.

After our audits of the public entities in each significant sector are complete, we collate the results of the audits, including our understanding of the entities and their internal control systems. This allows us to identify and report on any systemic problems and opportunities.

We use our annual audits to gather information about public entities and to help advise select committees in their work in holding public entities to account. We work with public entities to improve performance information and help entities to use it to improve effectiveness and efficiency.

Performance audits, inquiries, and other work

The Public Audit Act 2001 empowers the Auditor-General to carry out performance audits, and to inquire into how a public entity uses resources.

Each year, we publish reports on the results of our annual audits, performance audits, major inquiries, and other work. Through this reporting to Parliament and other stakeholders, we consider matters in greater depth than is appropriate within the statutory scope of an annual audit, and examine ways that public entities can perform better.

Our other work

We also:

- advise Parliament and select committees to support annual reviews and Estimate examinations;
- carry out and report on our responsibility under the Local Government (Auckland Council) Act 2009 to review the service performance of Auckland Council; and
- answer enquiries from ratepayers, taxpayers, and members of Parliament.

We make a significant contribution to the international auditing community by sharing our knowledge, skills, and expertise. We take part in national and international organisations, forums, and working groups that develop auditing and accounting guidance and standards. These groups include:

- the New Zealand Accounting Standards Board and the New Zealand Auditing and Assurance Standards Board;
- the Financial Management Working Party of the Society of Local Government Managers;
- the Global Audit Leadership Forum (GALF); and
- the International Organisation of Supreme Audit Institutions (INTOSAI), and its various committees and working groups.

New Zealand has been chosen to chair one of two meeting themes at the 2016 International Congress of Supreme Audit Institutions (INCOSAI). The theme is Professionalisation – implementing a professionalisation agenda into SAIs. Preparations for this role will take place in 2015/16. Being chosen to chair the theme is an honour for the Office, and a reflection of the high regard in which New Zealand is held in the international auditing community.

We work to improve public sector auditing in the Pacific as part of our commitment to the Pacific Association of Supreme Audit Institutions (PASAI). PASAI is the official association of supreme audit institutions in the Pacific, and is one of the regional working groups belonging to INTOSAI. The Auditor-General is Secretary-General of PASAI and represents PASAI on the governing board of INTOSAI.

About our 2015/16 theme – *Investment and asset management*

2

The theme for our 2015/16 work programme is *Investment and asset management*.

Sound management of our public investments and assets is critical to New Zealand's future. Financial assets such as cash, shares, and other marketable securities, have been a growing proportion of the public sector's balance sheet and are currently worth about \$130 billion. Central government holds the most financial assets, the value of which now exceeds the value of all central government physical assets. The Treasury's long-term fiscal model, indicates that this situation is expected to continue.

The public sector (central and local government together) also has significant physical assets (for example, land and buildings, roads, and water systems), valued at about \$230 billion. Public entities need good information about these assets and future asset needs so that they can continue to deliver services now and in the future.

In our May 2014 report, *Reflections from our audits: Our future needs – is the public sector ready?*, we highlighted the need to protect these physical and financial investments for future generations, and noted the challenges ahead for the public sector.

Why is this theme an area of interest?

The New Zealand public sector manages significant investments and assets that are critical to providing public services. Public entities are accountable to Parliament for the public money they invest in financial and physical assets. It is important that public resources are used wisely, and that public assets continue to support long-term service delivery of public services. Through our work, we intend to examine whether New Zealand is getting the best from its public assets.

For some years now, we have been noting concerns about aspects of public sector investment and asset management. In our June 2013 report, *Managing public assets*, we highlighted the need for decision-makers to understand the risks in managing physical assets and ensure that these risks are actively managed. Decision-makers need robust information about their assets and future asset needs. This is particularly important in some sectors, such as schools, which manage a significant property portfolio.

There are significant infrastructure renewal challenges facing the local government sector. Collectively, local authorities are responsible for more than \$100 billion of community assets, which provide essential everyday services. Our November 2014 report, *Water and Roads: Funding and management challenges*, highlighted the need for local authorities to "step up" in managing their infrastructure assets.

Our focus in 2015/16

We have drawn on all our previous work and knowledge from across the public sector, to select a range and mix of topics that will examine how the public sector plans for, funds, manages, and maintains infrastructure and other assets to optimise services for New Zealanders over the long term.

In Part 3, we provide a brief description of each performance audit and other work we intend to carry out. In 2015/16, we will also:

- prepare follow-up reports on how public entities have implemented the recommendations of our performance audits, inquiries, and other work;
- prepare an annual review of Defence major projects;
- prepare a report on recent changes to accounting standards affecting the public sector; and
- publish sector reports covering the results of our 2014/15 audits in the following sectors:
 - central government;
 - local government;
 - energy;
 - health; and
 - education (service performance reporting by tertiary education institutions).

Inquiry reports

Our inquiries work is reactive. Therefore, we cannot plan the number of inquiries or the topics in advance. Sometimes, we need to reprioritise or stop other work so that we can resource unplanned work, such as major inquiries.

Concluding work on our 2014/15 theme – *Governance and accountability*

We will complete our work on our *Governance and accountability* theme in 2015/16, and present an overview report on the results of that work. Figure 2 lists the work under the *Governance and accountability* theme that we started in 2014/15 and expect to finish in 2015/16.

Figure 2
Governance and accountability performance audits started in 2014/15 and due to be finished in 2015/16

1	Governance of council-controlled organisations
2	Public accountability system – How people can hold public entities to account
3	Auckland Transport – Governance and accountability of the Auckland Manukau Eastern Transport Initiative
4	Canterbury rebuild – Governance arrangements for community projects in Christchurch
5	Effectiveness of governance models in the environment sector
6	Education for Māori – Information, educational progress, and resources
7	DHB asset management
8	Suicide: Crisis response services

Looking ahead to our 2016/17 theme – *Information*

Our proposed theme for 2016/17 is *Information*. We are interested in whether public entities make the most of the value of the information they hold. We are currently considering the scope of our work under this theme.

Integrated reporting

In line with our aim to promote integrated reporting in the public sector, we intend to explore moving to annual integrated reporting for our Office. Integrated reporting allows an organisation to communicate its strategy, governance, and performance, and show the links between its financial performance and its wider social, environmental, and economic context.

3

Performance audits and other work we will start in 2015/16

Figure 3 provides brief descriptions of the performance audits and other work we will start in 2015/16.

Figure 3

Outline of performance audits and other work we will start in 2015/16

Investment and asset management – Does New Zealand get the best from its public assets?

1. Public asset management – strategy, practice, and information

Both central and local government need to serve communities well over the long term. Many of the public services that communities depend on are delivered through long-lived assets.

In our 2014 report, *Water and roads: Funding and management challenges*, we said the local government sector needed to “step up” to meet the future challenges. We also know that asset management is variable in central government, from both our annual audits and a range of specific audit work that we have carried out on state highways, the national electricity grid, and district health boards.

We think that asset management strategy, practices, and information in the public sector should continue to reinforce:

- relevant, comprehensive, and long-term planning about assets and their funding;
- good asset management practices; and
- integrated asset, financial, and service information that is useful for decision-making, both within entities and across the public sector.

In this audit, we will examine and bring together:

- local government – the public accountability information produced by local authorities and our audit work and analysis of it (see item 2 below);
- central government – the national strategy and the results of the four-year plans produced by a selection of asset-intensive government departments and Crown entities providing asset-reliant services that communities depend on (see item 5 below); and
- public sector asset management co-ordination and integration – the extent and maturity of initiatives that support long-term planning for assets and asset management improvement.

2. Matters arising from local authority long-term plans

Every three years, local authorities provide an insight into their position and future intentions through their 10-year long-term plans (LTPs). The future sustainability of local government services such as roads, water, libraries, and rubbish disposal are critical to our communities, and local authorities are accountable for the public money they invest in these assets.

We will report on our audits of the 2015-25 LTPs, and specifically:

- provide an overview of the local government sector’s response to the three-year planning requirement;
- discuss any major trends or features;
- comment on the quality of information in the LTPs; and
- comment on any other matters arising from our audits of the LTPs.

3. Auckland Council – Complaints management

The Local Government (Auckland Council) Act 2009 requires the Auditor-General to review and report on the Council's service performance. The Auckland Council funds that work.

In considering possible projects for 2015/16, we have considered four principles, which reflect our understanding of the legislative intention of our review of service performance role:

- Review work should be focused on service delivery and quality.
- Review work should cover the activities of both Auckland Council and its council-controlled organisations (CCOs).
- The activities of Watercare Services Limited should be addressed, particularly its accountability, transparency, and pricing practices.
- Review work should be co-ordinated with the internal mechanisms of Auckland Council for the monitoring of substantive CCOs and assessment of the effectiveness and efficiency of its own activities.

How an organisation manages complaints is a useful barometer of its commitment to service delivery that meets people's needs. Public entities that welcome complaints signal to citizens that someone is listening to them, and that they can influence public services. Complaints can provide valuable insight into poor service, systemic errors, or problems with specific processes. Complaints also give public entities an opportunity to understand the motives, feelings, and expectations of the people using their services. Organisations committed to delivering excellent services that meet people's needs welcome complaints. Complaints must be easy to make, consistently recorded, thoughtfully analysed, openly reported, and acted upon.

Focusing on the Council, we plan in 2015/16 to audit Auckland Council's complaints system to assess whether it is robust and effective, and whether it is operating as intended. We will consider whether the system meets good practice. We will particularly focus on responsiveness to the issues raised by the "customer", considering timeliness and also quality and usefulness of the responses provided to meet the needs of complainants.

4. Tertiary education: Optimising investment in assets

Our work in the tertiary education sector will be aimed at improving the effectiveness of Crown investment in tertiary education sector assets.

Effective investment and use of tertiary education assets should support the educational success of New Zealanders and the quality of research and innovation in New Zealand. The Government's business growth agenda recognises the importance of tertiary education to achieving national economic aims and societal health. Multiple factors influence future development of tertiary education assets. These include:

- demographic changes affecting the domestic student population;
- a competitive international market for students and for research funding;
- the effects of information technology on teaching and learning; and
- information needs and decisions on system optimisation and the right network of provision.

We intend to develop an understanding of the overall context and system for investing in assets in the tertiary education sector. We specifically plan to audit some significant investments in the sector.

5. Are central government entities' medium-term financial plans reasonable and supportable?

Central government entities have carried out four-year planning since 2011. The information they hold and their assumptions are fundamental to entity management, as well as to central government financial forecasting.

Four-year plans provide an integrated view of an entity's (or sector's) medium-term strategy. A four-year plan sets out:

- what an entity is seeking to achieve and how it plans to achieve this; and
- how an entity intends to address the challenges facing the delivery of its strategy, including how it will manage using existing funding.

We propose to review a selection of plans prepared by asset-intensive entities delivering services to communities that interact with local authorities' activities, to assess whether:

- the financial forecasts and underlying assumptions are reasonable and supportable; and
- the financial forecasts are integrated with capital and achievement intentions.

From this review work, we will consider the objectives of central government entity four-year planning, and draw on our experience in auditing local government long-term plans, to make suggestions for improvement.

6. Schools: How the management of school property affects the ability of schools to operate effectively

The management of school property should help schools to operate effectively. School boards of trustees rely on the Ministry of Education to provide most of the land and buildings that schools use. The Ministry and school boards of trustees are involved in the management of school property.

We have published a number of performance audit reports on the management of school property in the past, the most recent in 2006. These reports raised some concerns about the Ministry's policies and processes for managing this significant property portfolio, valued in excess of \$11 billion. The main concerns arising from our most recent review related to:

- the quality of asset information on which school property decisions are based;
- the responsibility for maintaining school property being devolved to school boards of trustees, with no mechanism for monitoring whether the maintenance has been carried out; and
- the capability and capacity of school boards of trustees to manage significant property projects.

The Ministry is changing its school property management processes. We propose a performance audit to examine how well the changes have addressed our recommendations, whether they are the right changes, and whether the changes are achieving the intended outcomes. We will also ask some of our school auditors to assess how well current property practices are working for schools, and the extent to which they are affecting the ability of schools to operate effectively.

7. Energy lines companies: Managing critical infrastructure

Electricity distribution businesses play a fundamental part in distributing electricity to households and businesses. Out of 29 such entities, the Auditor-General audits the 21 that are publicly owned. The sector has different ownership, operating, and regulatory profiles. The prime concern to every business is the stability, resilience, and durability of its assets, operations, and distribution capability.

We will consider how well the financial resources of the lines companies contribute to their ability to manage their service commitments. We propose to use the audited financial statements of all the electricity businesses and what we know of their asset management practices, to consider the financial sensitivity of these entities to potential changes in their operating and/or business environments. Using this analysis, we will then develop case studies to show what relationships exist between financial sensitivity and asset management practices, to understand how these are driving the businesses' operations and distribution capability.

8. Return on investment in modernising the courts

The Ministry of Justice provides administration, case management, and support services to the Supreme Court, Court of Appeal, High Court, District Courts, special jurisdictions, and a range of tribunals and authorities in 103 locations around New Zealand. The Ministry delivers registry services, claims administration, research services, hearings management, and judicial support.

We intend to examine the investments made over the last five years in improvements to enhance the efficiency of courts and court user experience. We are interested in understanding the costs of driving improvement and change within the courts and the benefits realised. As part of this work, we want to look at:

- whether change is managed well;
- whether the predicted benefits have been realised; and
- whether the Ministry has adapted its approach based on lessons learned and experience gained through the change process.

9. The effectiveness and efficiency of arrangements to repair pipes and roads in Christchurch – follow-up audit

In 2013, we reported on how well the arrangements to repair the pipes and roads in Christchurch were carried out. That report was one of a series and covered one of the most significant and complex contracts in the Canterbury recovery to rebuild the underground water, wastewater, and stormwater pipes in Christchurch (commonly referred to as horizontal infrastructure).

The repairs to pipes and roads are now more than half complete. Service levels have been revised since 2013, and a different approach to repairing the infrastructure network has been agreed between the Christchurch City Council, the Canterbury Earthquake Recovery Authority and the New Zealand Transport Agency.

We propose to look at how the recommendations we made in our 2013 report have been acted on, the effect of changes to the five-year rebuild programme since 2014, the transition arrangements for the handover of assets from the Stronger Christchurch Infrastructure Rebuild Team (SCIRT) to Christchurch City Council, and overall value for money.

10. Major asset investment: Planning and delivering benefits – the contribution of the Gateway process

This audit will assess the performance of the Gateway process in ensuring that large investment has appropriate care and attention to value, risk, and process management. It will also consider Gateway's contribution to ensuring that benefits are realised. The methodology used will draw on that used in other jurisdictions that have implemented the Gateway process. This will provide international comparison as well as insight into the specific application of the Gateway process in New Zealand.

11. Assurance review of financial assets in the public sector

2011 was the first year that central government's consolidated financial assets (for example, cash, shares, and other marketable securities) were worth more than its physical assets. According to Treasury forecasts, this situation is expected to continue.

We plan to prepare a report that highlights and considers the increasing significance of financial assets across the public sector. We will explore the spectrum of financial assets across central and local government; review how they are managed, governed, and monitored; and discuss the opportunities and challenges that arise with holding and using financial assets in a public sector context.

We plan to include Crown financial institutions, local authorities, tertiary education institutions, Crown entities, district health boards, and state-owned enterprises in our review.

12. Effectiveness and efficiency of broadband roll-out – Crown Fibre Holdings Limited

The Government believes that faster and better broadband services are essential to improving productivity in the economy, New Zealand's global competitiveness, and the lives of New Zealanders. If put into effect well, ultra-fast broadband has the potential to lower transaction costs and improve the public's connectivity to government services through online platforms. We intend to carry out a performance audit to examine how well ultra-fast broadband has been rolled out.

Service delivery

13. Delivering mental health services

More than 150,000 New Zealanders (3.5 per cent of the population) accessed specialist mental health and addiction services in 2013, mostly community-based services. We are interested in looking at how well mental health services are meeting needs.

Mental health services cover a broad spectrum of need, and we will focus our audit work where we can usefully add insight.

Other work and analysis

14. Education for Māori – Information, educational progress, and resources

It is important that the education system serves all students well. Many Māori students do not take part in education as well as they might; nor do some achieve as highly as they could. In 2012, our report *Education for Māori: Context for our proposed audit work until 2017* set out the Auditor-General's intention to carry out a five-year programme of work to examine how well the education system is serving Māori students.

We published a report on our second performance audit in that programme of work in February 2015 *Education for Māori: Relationships between schools and whānau*. We found that relationships are more effective when there is good communication, there is a willingness to be flexible to enable effective participation, and communities feel listened to. This is not easy and requires constant attention. Over the next 18 months, we intend to look at whether the education sector has the right information about Māori educational success, whether information is used to accelerate Māori educational progress, and whether resources are being targeted effectively and efficiently.

The Auditor-General's Māori Advisory and Reference Group, comprised of eminent Māori education experts and representatives, will continue to advise the Office throughout the five-year Māori education audit programme.

Appendix

Our multi-year themed work programme

	2013/14	2014/15	2015/16	2016/17	2017/18	
Theme	Service delivery	Governance and accountability	Investment and asset management	Information	Water	
Annual-theme-based work programme topics	<p>Overview report on our future needs (2012/13) theme</p> <p>Ministry of Social Development: Using a case management approach to service delivery</p> <p>Accident Compensation Corporation: Using a case management approach to rehabilitation</p> <p>Ministry of Social Development: How it deals with complaints</p> <p>Accident Compensation Corporation: How it deals with complaints</p> <p>Ministry for Primary Industries: Managing the Primary Growth Partnership</p> <p>Whānau Ora: The first four years</p> <p>Department of Internal Affairs and grants administration – follow-up report</p> <p>Delivering scheduled services to patients – follow-up report</p> <p>Home-based support services for older people – follow-up report</p> <p>District Health Boards: Availability and accessibility of after-hours services – follow-up report</p> <p>New Zealand Customs Service: Managing Trade Assurance capability risks – follow-up report</p>	<p>Overview report on service delivery theme</p> <p>Public accountability system – How people can hold public entities to account*</p> <p>Making the most of audit committees in the public sector</p> <p>Being accountable to the public: Timeliness of reporting by public entities</p> <p>Ashburton District Council: Allegations of conflicts of interest affecting decisions on a second bridge</p> <p>Effectiveness of arrangements for co-ordinating civilian maritime patrols – follow-up report</p> <p>Governance of council-controlled organisations*</p> <p>Effectiveness of governance models in the environment sector*</p> <p>Governance and accountability in the arts, culture, and heritage sector</p> <p>Implementing audit changes for the new accounting standards framework</p> <p>Inland Revenue Department: Governance of the Business Transformation programme</p> <p>Canterbury rebuild – Governance arrangements for community projects in Christchurch*</p> <p>Canterbury rebuild – Follow-up of <i>Earthquake Commission: Managing the Canterbury Home Repair Programme</i></p> <p>Education for Māori: Relationships between schools and whānau</p> <p>Auckland Council – Review of service performance: <ul style="list-style-type: none"> Watercare Services Limited: Review of service performance Building and resource consent processes </p>	<p>Overview report on governance and accountability theme</p> <p>Public asset management - strategy, practice, and information</p> <p>Our audit of long-term plan consultation documents</p> <p>Matters arising from local authority long-term plans</p> <p>Tertiary education: Optimising investment in assets</p> <p>Are central government agencies' medium term financial plans reasonable and supportable?</p> <p>Schools: How the management of school property affects the ability of schools to operate effectively</p> <p>Energy lines companies: Managing critical infrastructure</p> <p>Return on investment in modernising the courts</p> <p>The effectiveness and efficiency of arrangements to repair pipes and roads in Christchurch: follow-up audit</p> <p>Major asset investment: Planning and delivering benefits – the contribution of the Gateway process</p> <p>Assurance review of financial assets in the public sector</p> <p>Effectiveness and efficiency of broadband roll-out – Crown Fibre Holdings Limited</p>	<p>Overview report Investment and asset management theme</p> <p><i>Capability and capacity to analyse data and information (cases including: Police, Customs, Statistics NZ) – using data to drive business decisions</i></p> <p><i>Evaluate GCIO "information as an asset strategy"</i></p> <p><i>Investment in asset management systems in local government</i></p> <p><i>Evidence-based decision-making in the environment/natural resources sectors (e.g. Water, EEZ)</i></p> <p><i>The role of big data in science and innovation in New Zealand</i></p> <p><i>Health: Is technology keeping pace with change?</i></p> <p><i>Do agencies have sound systems and controls in place to ensure the quality of the data and information used, and the techniques applied to analyse that information and report that information?</i></p> <p><i>Efficiency of technology and private/public interface and costing (LINZ, MBIE)</i></p> <p><i>Cyber-security, sovereignty over "our" data, privacy, and implications for government</i></p> <p><i>What data and information does the public sector hold about housing in New Zealand? How is it used? Is there an integrated picture?</i></p> <p><i>Performance information and reporting in central government</i></p> <p><i>Information security (all audits)</i></p> <p><i>Inland Revenue Department: Business Transformation follow-up</i></p> <p><i>Canterbury rebuild – overview and lessons learned report</i></p> <p><i>Education for Māori: Information, educational progress, and resources</i></p> <p><i>Auckland Council – Review of service performance</i></p>	<p>Overview report on information theme</p> <p><i>Freshwater quality – review effectiveness of RMA measures (NPS/NOF) in improving freshwater quality</i></p> <p><i>Drinking water – management of water supply assets by local authorities</i></p> <p><i>Irrigation investment – funding, environmental considerations, delivery models – JV, PPP, alliancing?</i></p> <p><i>Evidence-based decision-making – quality and consistency of data</i></p> <p><i>Use of market-based approach to improve water quality (Lake Taupo)</i></p> <p><i>Effectiveness of new governance models for managing water quality (building on 2014/15 governance models project)</i></p> <p><i>Effectiveness of clean-up projects for contaminated water bodies (e.g. Rotorua lakes)</i></p> <p><i>Reporting performance on improving environmental outcomes/moving to integrated reporting? (regional councils, Watercare)</i></p> <p><i>Working with others to improve water quality – citizen participation models/partnerships</i></p> <p><i>Managing New Zealand's marine environment</i></p> <p><i>Working together to manage water (case studies)</i></p>	
	Investment and asset management	Using development contributions and financial contribution to fund local authorities' growth-related assets	Water and roads: Funding and management challenges			
		Inquiry into the Mangawhai community waste water scheme	New Zealand Transport Agency: Maintaining and renewing the state highway network – follow-up report			
		Inquiry into property Investments by Delta Utility Services Limited at Luggate and Jacks Point	District health boards' asset and service-level management*			
		Defence major projects review	Defence major projects review	Defence major projects review	Defence major projects review	Defence major projects review
	Governance and accountability	Maintaining a future focus in governing Crown-owned companies		Report on new accounting standards	Market instruments in the environment sector (with the Parliamentary Commissioner for the Environment)	Accountability requirements for government-funded services provided by the private sector.
		Setting up Central Agencies Shared Services			Security sector governance	Are sectors moving towards integrated reporting?
	Service Delivery	The Treasury: Learning from managing the Crown Retail Deposit Guarantee Scheme – follow-up report				Accountability requirements for government-funded services provided by the private sector
			Suicide: Crisis response services*	Delivering mental health services	Implementation of the welfare reforms and/or vulnerable children	
	Our future needs		Inland Revenue: Making it easy for taxpayers to comply – follow-up report		Effectiveness of public expenditure – a community perspective	
			Government planning and support for housing on Māori land – follow-up report		Review of the Treasury's Statement on New Zealand's long-term fiscal position	
	Other analysis and reporting		Response of the New Zealand Police to the Commission of Inquiry into Police Conduct: Fourth monitoring report		Response of the New Zealand Police to the Commission of Inquiry into Police Conduct: Final monitoring report	
		Schools: Results of the 2012 audits	Challenges facing licensing trusts			
Continuing to improve how you report on TEI service performance (letter to TEIs)		Continuing to improve how you report on your TEI's service performance (letter to TEIs)	Continuing to improve how you report on your TEI's service performance (letter to TEIs)	Continuing to improve how you report on your TEI's service performance (letter to TEIs)	Continuing to improve how you report on your TEI's service performance (letter to TEIs)	
Public entities in the social sector: Our audit work		State-owned enterprises: Results of the 2012/13 audits	Energy sector: Results of the 2014/15 audits	Education sector	Primary sector	
Health sector: Results of the 2012/13 audits			Health sector: Results of the 2014/15 audits			
Central government: Results of the 2012/13 audits (Volumes 1 and 2)		Central government: Results of the 2013/14 audits	Central government: Results of the 2014/15 audits	Central government: Results of the 2015/16 audits	Central government: Results of the 2016/17 audits	
Local government: Results of the 2012/13 audits	Local government: Results of the 2013/14 audits	Local government: Results of the 2014/15 audits	Local government: Results of the 2015/16 audits	Local government: Results of the 2016/17 audits		
	Public entities' progress in following up on the Auditor-General's recommendations 2014		Public entities' progress in following up on the Auditor-General's recommendations 2015	Public entities' progress in following up on the Auditor-General's recommendations 2016	Public entities' progress in following up on the Auditor-General's recommendations 2017	

* Likely to be presented in 2015/16

Publications by the Auditor-General

Other publications issued by the Auditor-General recently have been:

- Reflections from our audits: *Service delivery*
- Being accountable to the public: Timeliness of reporting by public entities
- Effectiveness of governance arrangements in the arts, culture, and heritage sector
- Whānau Ora: The first four years
- Inland Revenue Department: Governance of the Business Transformation programme
- Auckland Council: How it deals with building consents
- Draft annual plan 2015/16
- Auditor-General's findings about AgResearch's Future Footprint project
- Local government: Results of the 2013/14 audits
- Education for Māori: Relationships between schools and whānau
- Response of the New Zealand Police to the Commission of Inquiry into Police Conduct: Fourth monitoring report
- Ministry for Primary Industries: Managing the Primary Growth Partnership
- Central government: Results of the 2013/14 audits
- Government planning and support for housing on Māori land
- Ministry of Social Development: Using a case management approach to service delivery
- Water and roads: Funding and management challenges
- Making the most of audit committees in the public sector
- Accident Compensation Corporation: Using a case management approach to rehabilitation
- Challenges facing licensing trusts
- Annual Report 2013/14

Website

All these reports, and many of our earlier reports, are available in HTML and PDF format on our website – www.oag.govt.nz.

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