



Controlling
sensitive
expenditure:
Guide for public
organisations



Photo acknowledgement:
Chris Tse

Controlling sensitive expenditure: Guide for public organisations

This is a good practice guide,
published under section 21 of the
Public Audit Act 2001.

October 2020

ISBN 978-0-9951409-1-2

Contents

Foreword from the Public Service Commissioner	3
Auditor-General's overview	4
Part 1 – Introduction	6
Purpose of this guide	7
Using this guide	7
Part 2 – Principles applicable to sensitive expenditure	9
Taking a principles-based approach	9
Deciding when sensitive expenditure is appropriate	10
Responsibilities of board members, chief executives, and managers	11
Part 3 – Preparing suitable policies and procedures	13
Sensitive expenditure policies	13
Procedures for approving sensitive expenditure	14
Supporting records for expenditure incurred	15
Part 4 – Using credit cards and purchasing cards	16
Credit card cash advances	17
Internet purchases using credit cards	17
Part 5 – Expenses when travelling	18
Issues and principles	18
Cash advances	18
Air travel	18
Air points and other travel-related loyalty schemes	19
Meals, accommodation, and transport while travelling	19
Motor vehicles	20
Tipping	21
Other travel issues	22
Part 6 – Entertainment and hospitality expenditure	23
Issues and principles	23
Guidance	23
Recognising achievements	24
Receiving hospitality	24
Part 7 – Goods and services expenditure	25
Loyalty reward scheme benefits	25
Private use of public organisations' assets	25
Public organisations' use of private assets	26
Private use of a public organisation's suppliers	26
Sale of surplus assets to staff	27
Part 8 – Staff support and well-being expenditure	28
Financing the activities of a social club	28
Sponsorship of staff	28
Part 9 – Other types of expenditure	29
Donations	29
Gifts	29
Information communications technology resources	31
Appendices	
1 – Our reports covering aspects of sensitive expenditure	32
2 – Other sources of advice	33

Foreword from the Public Service Commissioner

I often say the Public Service cannot operate without the trust and confidence of the people we serve.

New Zealand has a high degree of public trust and confidence in our system of government, but we can't take this for granted. It's something we need to work hard every day to maintain.

Many public agencies exercise special powers or influence over people's lives, and with this power comes responsibility. A responsibility to perform our duties in a manner that upholds the trust that New Zealanders have in us.

We must always be accountable and transparent.

I welcome these updated guidelines from the Controller and Auditor-General. The principles, guidelines, and examples contained in this document provide further guidance for senior managers and staff across the public sector, reinforcing the importance of ensuring that we perform at all times in a manner that stands up to rigorous parliamentary and public scrutiny.

The guidelines complement the Chief Executive Gifts, Benefits and Expenses model standards I have issued. Senior public servants need to model the behaviour that they want to see from their agencies. I expect that those public servants will continue to make their decisions based on the good judgement they have exhibited to date and informed by the principles outlined here.

The public's trust and confidence is our licence to operate.



Peter Hughes
Public Service Commissioner

27 October 2020

Auditor-General's overview

E ngā mana, e ngā reo, e ngā karangarangatanga maha o te motu, tēnā koutou.

Trust and confidence in public organisations is driven by competence, reliability, and integrity. Where there is any question about any one of those things, real or perceived, trust and confidence can be eroded. It is important that organisations and their staff are adhering to the highest standards of integrity and are seen to be doing so.

Sensitive expenditure is any spending by an organisation that could be seen to be giving private benefit to a staff member, their family, or friends. It risks harming an organisation's reputation and the public sector more generally – for example, if the expenditure could lead to concerns that the spending is inappropriate or lacks a legitimate business reason. Issues concerning sensitive expenditure arise regardless of how much money is spent. Even a small amount can raise concerns if it appears to be improper.

Public organisations therefore need to manage sensitive expenditure deliberately and diligently and, as with all spending, be able to justify it.

Public organisations' sensitive expenditure decisions have featured in a number of my Office's reports over recent years, as well as in the many queries my Office receives. I intend for this guide to help board members, chief executives, and senior management to take a best-practice approach to their organisation's handling of sensitive expenditure and to make decisions that will stand up to scrutiny.

This guide provides practical guidance on specific types of sensitive expenditure and outlines the principles for making decisions about sensitive expenditure. It also emphasises the importance of setting "the tone from the top", along with having suitable policies and procedures in place. Leaders' actions, inactions, and behaviours set the standards of an organisation more than a policy or procedure ever will. Leaders need to be seen to be consistently doing the right thing.

The guide is based on general public sector norms, and my Office might refer to the principles in the guide when carrying out performance audits, inquiries, annual audits, or our other assurance work.

A great deal of trust is placed in the public sector and the spending of public money. Therefore, a high level of integrity is expected. Strong controls and careful judgement should mean that sensitive expenditure in public organisations can withstand parliamentary and public scrutiny.

What is considered sensitive expenditure changes over time, and this guide will not cover every situation. Managing sensitive expenditure requires good judgement and consideration of the principles described in this guide. Appropriately identifying and managing sensitive expenditure is a critical skill expected of all public officials.

Nāku noa, nā,

A handwritten signature in black ink, appearing to read 'J.M. Ryan', with a stylized flourish at the end.

John Ryan
Controller and Auditor-General

27 October 2020

1

Introduction

- 1.1 Public organisations spend public money. Their spending must meet standards of probity and financial prudence¹ so it can withstand parliamentary and public scrutiny and support trust and confidence in the public sector.
- 1.2 All public organisations will incur expenditure, including sensitive expenditure, as they work to achieve their objectives. The public expects that all expenditure decisions will be subject to proper authorisation and controls.
- 1.3 Sensitive expenditure is any spending by an organisation that could be seen to be giving private benefit to staff additional to the business benefit to the organisation. Problems can arise with expenditure related to travel, accommodation, and hospitality, and particular care needs to be taken with these. Problems can also arise from expenditure that is unusual or is not closely related to an organisation's purpose and/or functions.
- 1.4 There is heightened public sensitivity when public sector employees are perceived to benefit – or do benefit – personally from sensitive expenditure incurred during the conduct of a public organisation's business.
- 1.5 The Public Audit Act 2001 gives the Auditor-General authority to examine and report on any act or omission that shows, or appears to show, waste or a lack of probity or financial prudence by a public organisation or one or more of its members, office holders, or employees. Appendix 1 lists our reports that discuss poor sensitive expenditure practices. We also draw attention to sensitive expenditure matters in our reporting as part of our annual audits.
- 1.6 From these reports, and the questions that public organisations ask us, we have identified some recurring issues in relation to sensitive expenditure. The most frequent issues that can cause public organisations difficulty or concern are:
 - the level of expenditure that is, or could be regarded as, extravagant or immoderate for the public sector;
 - expenditure incurred without a justifiable and adequately documented business purpose that has a clear link to the organisation's objectives;
 - poorly defined sensitive expenditure policy and procedures;
 - expenditure that is not adequately substantiated by invoices, receipts, or other relevant documentation to support claims or payments;
 - expenditure that is made before appropriate authority has been obtained; and
 - expenditure that is made without proper scrutiny to ensure that it complies with an organisation's policy and procedures.

¹ In this guide, we define "financial prudence" as a public organisation using its resources carefully and not committing to a course of action beyond its means. We define "probity" as Parliament and the public's expectations of public organisations to act appropriately and ethically.

Purpose of this guide

- 1.7 This guide is to help public organisations improve, where necessary, their organisational approach to, and control of, sensitive expenditure. The aim is to assist anyone who might deal with sensitive expenditure, including board members, chief executives, and managers responsible for sensitive expenditure policies, procedures, and controls. The guide is also designed to help all employees dealing with sensitive expenditure.
- 1.8 In Part 2, we discuss the basic principles (based on general public sector norms and principles) that apply to sensitive expenditure.
- 1.9 In Part 3, we discuss how a good-practice approach to managing sensitive expenditure should be reflected in a public organisation's policies and procedures.
- 1.10 In Parts 4-9, we describe specific types of sensitive expenditure.

Using this guide

- 1.11 This guide provides our view of good practice for controlling sensitive expenditure. We will use it when carrying out our work, including our annual audits. We intend to review this guide from time to time and publish additional and updated advice on our website.
- 1.12 This guide is intended to complement, and not repeat, advice that has already been published elsewhere. Appendix 2 provides a list of resources and guidance on sensitive expenditure from other organisations.
- 1.13 We expect public organisations to implement the principles discussed in this guide into their sensitive expenditure policies and procedures. We also expect public organisations to carry out regular reviews, monitor compliance, consider high-risk areas, and make changes to policies and procedures as necessary. Public organisations should carefully consider the advice in Parts 4-9 and the underlying principles listed in paragraph 2.4 before taking a different approach.
- 1.14 Public organisations are responsible for deciding whether sensitive expenditure is appropriate in the particular circumstances and for ensuring that their sensitive expenditure policies, procedures, and decisions are fit for purpose and will withstand parliamentary and public scrutiny.

- 1.15 This guide does not affect any legislative requirements² that relate to sensitive expenditure – for example, any relevant tax requirements.
- 1.16 For those agencies within the remit of Te Kawa Mataaho Public Service Commission, this guide should be read alongside the Commission’s guidance listed in Appendix 2.

2 For instance, the remuneration, expenses, and allowances payable to elected members of city, district, and regional councils are set out in the Local Government Members (2020/21) Determination 2020, and actual and reasonable expenses are outlined in council policies that have been formally approved by the Remuneration Authority (but subject to the provisions in the Determinations).

Principles applicable to sensitive expenditure

2

Taking a principles-based approach

- 2.1 Public organisations should take a principles-based approach to making sensitive expenditure decisions. Although a principles-based approach requires careful judgement, it is also flexible and more enduring and practical to administer than a large number of rules. In this Part, we describe the relevant principles for public organisations to consider when making decisions about sensitive expenditure.
- 2.2 We recognise that, for valid reasons, public organisations make their own decisions about what is appropriate sensitive expenditure. For example, a state-owned enterprise might make different judgements from a central government department or a local authority. However, all public organisations need to take into account the same principles when determining their approach (or attitude) to sensitive expenditure decisions.
- 2.3 All public organisations spend public money. Public money is not the property of people in the organisation (including members, office holders, managers, and employees) to do with as they please. Consequently, the expenditure should be:
 - subject to the standards of probity and financial prudence expected of a public organisation; and
 - able to withstand parliamentary and public scrutiny.
- 2.4 There are principles that underpin decision-making about sensitive expenditure. Expenditure decisions should:
 - **have a justifiable business purpose** that is consistent with the public organisation's objectives. A justifiable business purpose means a reason that would make clear sense, supported by evidence of the need for the spending and evidence that a range of options have been considered;
 - **preserve impartiality.** Impartiality means decisions based on objective criteria, rather than based on any sort of bias, preference, or improper reason;
 - **be made with integrity.** Integrity is about exercising power in a way that is true to the values, purposes, and duties for which that power is entrusted to, or held by, someone. It is about consistently behaving in keeping with agreed or accepted moral and ethical principles;
 - **be moderate and conservative** when viewed from the standpoint of the public and given the circumstances of the spending. It includes considering whether the justifiable business purpose could be achieved at a lower cost;
 - **be made transparently.** Transparency in this context means being open about the spending, and willing to explain any spending decisions or have them reviewed; and

- **be made with proper authority.** This means that the person approving the spending has the appropriate financial delegation to do so, for the type and amount of spending and follows correct procedures.

- 2.5 These principles should be applied together. None should be applied alone, and no principle should be treated as more important than any other.
- 2.6 For example, an employee asks to take annual leave in conjunction with business travel. The request might raise issues of what the primary purpose of the trip is, as well as issues about impartiality and transparency. If it were to approve the leave, the organisation would need to be satisfied that the primary purpose of the trip was for business, that no additional cost to the organisation would be incurred, and that the arrangement could not be reasonably perceived as inappropriate.
- 2.7 In practice, a properly authorised individual will make the decision for each instance of sensitive expenditure. Each individual making such decisions will need to use careful judgement in accordance with the principles and within the particular context of the circumstance. The organisation should have appropriate policies in place to guide that decision-making, including training to build awareness and develop good judgement (see Part 3).

Deciding when sensitive expenditure is appropriate

- 2.8 Each decision about sensitive expenditure is important, even if the amount of money spent is small compared to the organisation's total expenditure. Improper expenditure could harm the reputation of, and trust in, the organisation, as well as the public sector generally.
- 2.9 The decisions that public organisations make to determine "appropriate" types and amounts of sensitive expenditure are likely to differ, to some degree, between organisations. This is because of the broad range of public organisations and the varying nature of their functions and activities. For example, public organisations that are involved in commercial activities might spend money on sponsorship, marketing, and hospitality for its most important customers (which allow them to compete in their particular market). This would not be usual in a government department or a school.
- 2.10 However, we expect all public organisations to behave in a way that supports the public's trust in government generally and in public organisations in particular.
- 2.11 A public organisation deciding on what is appropriate sensitive expenditure needs to consider both individual transactions and the total amount of sensitive expenditure.

- 2.12 Even when sensitive expenditure decisions can be justifiable at the individual transaction level, the combined amount spent on a category of expenditure might be significant and the organisation could be criticised for extravagance and waste. In other words, the organisation has failed to ensure that the expenditure of public money is proper and prudent. For example, a gift valued at \$150 for an individual to mark a significant achievement or contribution might be acceptable. However, if that gift will be given to all employees of an organisation, then the total amount is likely to be considered extravagant.

Responsibilities of board members, chief executives, and managers

Setting the tone at the top

- 2.13 To maintain the public's trust and confidence in the public sector, board members, chief executives, and senior management need to ensure that their public organisations operate with a high level of integrity. The necessary behaviours of public servants to maintain the integrity of the public sector includes:³
- impartiality – to treat all people fairly, without personal favour or bias;
 - accountability – to take responsibility and answer for their work, actions, and decisions;
 - trustworthiness – to act with integrity and be open and transparent;
 - respect – to treat all people with dignity and compassion and act with humility; and
 - responsiveness – to understand and meet people's needs and aspirations.
- 2.14 In our view, responsibility rests with those “at the top” – that is, board members, chief executives, and senior management. They need to set the highest standard for what is and is not acceptable sensitive expenditure. All leaders should actively promote ethical behaviours, through role modelling, reinforcement, and communication.⁴ They need to have clear policies and processes that apply to all staff, including the chief executive, senior management, and the board, and to actively model their own and others compliance with those policies. As with other aspects of organisational performance, they also need to ensure that policy and processes are regularly and independently reviewed. That review will provide assurance they are operating appropriately and provide an additional line of defence against inappropriate sensitive expenditure being incurred.

³ Public Service Act 2020, www.legislation.govt.nz.

⁴ For more on ethical leadership, see: Brian Picot Chair in Ethical Leadership, Victoria University of Wellington (2019), *Opportunities and challenges for Aotearoa New Zealand*, Wellington. www.wgtn.ac.nz.

- 2.15 We also expect that all leaders of public organisations should ensure that staff are trained on those policies and procedures and on developing awareness and good judgement, that adequate monitoring is carried out, and that the public organisation has a view on whether it is delivering appropriate outcomes on sensitive expenditure.
- 2.16 Policies and procedures support an organisation's culture by clarifying what is and what is not acceptable behaviour. To be effective, sensitive expenditure policies, procedures, and other controls should link to and reinforce the organisation's values, rather than be viewed or practised as a separate activity. When these are embedded into an organisation's culture, all staff become involved in the proper and prudent management of sensitive expenditure.⁵

Controls and judgement

- 2.17 Although having strong controls will help people make good sensitive expenditure decisions, careful judgement is also needed. This is because it is not possible or desirable to set rules for every possible situation. If there are no specific rules for a specific situation, we expect those incurring and approving sensitive expenditure to use careful judgement by applying the principles listed in paragraph 2.4. In more high-risk matters, an organisation might want to be more prescriptive.
- 2.18 Board members, chief executives, and senior management have a particular responsibility to ensure that sensitive expenditure is appropriate for their organisation.
- 2.19 We expect board members, chief executives, and senior management to ensure that there is transparency in both sensitive expenditure and remuneration systems, and to avoid any trade-offs between the two.

⁵ For the sorts of behaviours that support public trust and confidence in the integrity of government, see: Te Kawa Mataaho Public Service Commission (2007), *Standards of Integrity and Conduct*, Wellington, publicservice.govt.nz.

Preparing suitable policies and procedures

- 3.1 Parliament and the public should be able to have confidence that public organisations can make sensitive expenditure decisions properly and prudently. This requires:
- a principles-based approach;
 - leading proper and prudent practices by example;
 - approving and putting in place suitable policies and procedures;
 - procedures that consistently support all staff (at all levels and roles in the organisation) to follow proper and prudent practices;
 - appropriate training;
 - monitoring of activities to ensure effective control of sensitive expenditure;
 - carrying out regular reviews to ensure that there is compliance with policies and that the overall principles are being achieved; and
 - taking corrective action on failures and learning from them.
- 3.2 In this Part, we describe how to take a good-practice approach to:
- sensitive expenditure policies;
 - procedures for approving sensitive expenditure; and
 - requirements to maintain proper supporting records for sensitive expenditure incurred.
- 3.3 Where public organisations diverge from the broad approach outlined in this Part, we expect them to justify their decisions with respect to the principles listed in paragraph 2.4.

Sensitive expenditure policies

- 3.4 Sensitive expenditure policies need to:
- make clear what types of expenditure are and are not allowed;
 - outline clear approval processes that are specific about who approves what (including that expenditure should generally be approved before it is incurred) and any exceptions to that;
 - set spending limits or boundaries and specify dollar limits and defined boundaries, where practicable. Otherwise, the policies need to be clear about when people are expected to exercise careful judgement as to what is actual and reasonable;
 - allow a manager discretion to grant an exception (management override) to a policy or procedure only in exceptional circumstances;
 - specify the monitoring and reporting regime (including when exceptions to policies have been granted) and, where applicable, controls or checks that may be applied; and
 - specify the requirements for review of the policies and procedures.

- 3.5 As well as a general sensitive expenditure policy, public organisations should also have more specific policies for common types of sensitive expenditure, such as travel, hospitality, and gifts. Further guidance on specific types of sensitive expenditure is provided in Parts 4-9.

Procedures for approving sensitive expenditure

- 3.6 Sensitive expenditure should be approved only when:
- the person approving the expenditure is satisfied that it is for a justifiable business purpose that is consistent with the public organisation's objectives, and all of the principles discussed in Part 2 have been adequately met;
 - approval is given before the expenditure is incurred, unless it is for small amounts (for example, taxi fares) and allowed in the organisation's policies;
 - the expenditure will be within budget and where delegated authority exists; and
 - approval is given by a person who is senior to the person who will benefit (or might be perceived to benefit) from the sensitive expenditure. Where that is not possible, this should be recorded, and any such expenditure should be subject to some form of monitoring.
- 3.7 For people in senior positions, the good practice of approval by a more senior person should be applied to the maximum extent possible. However, where there is no more senior person to approve the expenditure, an alternative approach will be needed.
- 3.8 In such instances, it is essential that there should be no reciprocal arrangement for approving sensitive expenditure (that is, with a person approving expenditure having their own expenditure approved by the person whose expenditure they are approving). An arrangement involving three people is one way to avoid this problem (for example, person A approves person B's expenditure, person B approves person C's expenditure, and person C approves person A's expenditure). Another way, where practical, is to have the whole management team approve the expenses.
- 3.9 The principle of **transparency** is particularly relevant to the approval of senior personnel expenses. It is worth considering having senior personnel expenses reviewed by an audit and risk committee and/or making the expenses publicly available. Publishing clear and detailed disclosures helps build and maintain the public's trust and confidence. Te Kawa Mataaho Public Service Commission has published model standards for chief executives' expenses⁶, guidance on expense disclosure process, and information on the type of expenses that should be disclosed.⁷

6 Te Kawa Mataaho Public Service Commission (2018), *Acting in the spirit of service: Chief Executive Gifts, Benefits and Expenses*, Wellington, publicservice.govt.nz.

7 Te Kawa Mataaho Public Service Commission (2018), *Chief Executive gifts, benefits and expenses disclosures: A guide for agency staff*, Wellington, publicservice.govt.nz.

- 3.10 Where public organisations incur significant sensitive expenditure (for example, on international travel) there should be a clear documented process for gaining approval for that expenditure. This process should include preparing a clear business case that describes how the expenditure is linked to what is expected to be achieved through the travel and a budget of expected expenditure, which should be reported against when the expenditure has been incurred.
- 3.11 Using credit cards and purchasing cards creates the risk that expenditure, including sensitive expenditure, is incurred before it is approved. If the public organisation does not have strong controls for card expenditure, there is a risk that cards can be used for inappropriate spending. We provide guidance on using credit cards and purchasing cards in Part 4.

Supporting records for expenditure incurred

- 3.12 Public organisations need to retain proper supporting records (invoices and receipts) for all expenditure incurred. These supporting records need to:
- clearly state the business purpose of the expenditure. If the supplier documentation supporting a claim for reimbursement does not clearly state the business purpose, a written statement of the purpose should be included as part of the claim;
 - be the original document (such as tax invoices) or electronic copies that are retained in a way that preserves the integrity and completeness of the document. Credit card statements are not adequate documentation to support reimbursement;
 - document the date, amount, description, and purpose of small expenditure when receipts are unavailable (for example, tips or vending machines);
 - be separate claims for each person wherever possible. Where a claim relates to more than one person, it should be made by the most senior person and list the other individuals to whom the expenditure relates. For example, when colleagues travel together for business reasons, the most senior person should pay;
 - be submitted promptly after the expenditure is incurred; and
 - be in English or Te Reo Māori (or independently translated before payment).
- 3.13 Where a business case and budget was required before the expenditure was authorised, an explanation should be provided for any incurred expenditure that is more than the agreed budget. This should be incorporated into the organisation's reporting mechanisms.

4

Using credit cards and purchasing cards

- 4.1 Using credit cards and purchasing cards⁸ is a common way to pay for sensitive expenditure and is more transparent than using cash. However, specific policies and procedures are needed for using cards to manage the associated risks. These risks include cards being used:
- for inappropriate business-related expenditure (in both the type of expenditure and how much);
 - to obtain cash for a business purpose, with subsequent expenditure being poorly documented or justified; and
 - for personal benefit, by obtaining cash or paying for personal items.
- 4.2 Organisations that allow credit cards and purchasing cards should have suitable policies and requirements governing use of the cards. They should also have controls to ensure that those policies and instructions are observed.
- 4.3 Policies for credit cards and other purchasing cards need to set out:
- who is eligible for a business credit card/purchasing card;
 - the person or people responsible for authorising card issue, managing the acquisition of cards, and monitoring and reporting on their use;
 - the process for cancelling and destroying cards;
 - credit limits (set by the public organisation and not by the card holder). The limit should be the minimum necessary to enable the card holder to carry out their duties for the public organisation;
 - that using cards for private expenditure or credit is prohibited;
 - the need to have acceptable original documentation to explain and corroborate transactions;
 - how credit card and purchasing card transactions are to be reviewed and approved by a person senior to the card holder (the one-up rule); and
 - the consequences of unauthorised use.

⁸ These include credit cards, vehicle fleet cards, purchasing cards, and equivalent cards used to obtain goods and services before payment is made.

Credit card cash advances

- 4.4 Credit cards should not be used to obtain cash advances unless cash is required:
- in an emergency (usually related to travel); or
 - for official purposes (in rare circumstances).
- 4.5 If an organisation would like to allow cash advances, they would need to be specifically provided for in the organisation's policy and should be properly documented and accounted for and reconciled to actual expenses.

Internet purchases using credit cards

- 4.6 Credit card payments made on the internet need to reflect good security practice, such as purchasing only from reputable companies known to the public organisation. The card holder needs to keep a copy of any online order forms completed when making purchases. The practice also needs to be consistent with the public organisation's normal purchasing controls.

5

Expenses when travelling

- 5.1 Public sector staff might need to incur travel and accommodation costs while travelling in New Zealand or overseas for work.

Issues and principles

- 5.2 Issues about expenditure on travel and accommodation, especially by governors, chief executives, and managers, are often brought to our attention. The principles of a **justifiable business purpose** and **moderate and conservative** expenditure are particularly relevant here.
- 5.3 Travel and accommodation expenditure should be economical and efficient, having regard to purpose, distance, time, urgency, personal health, security, and safety considerations.
- 5.4 Public organisations should have travel policies and procedures that:
- consider technology-enabled solutions as opposed to travel in person;
 - cover domestic and international travel;
 - require written approval before travel;
 - provide guidance on taking annual leave, staying away over weekends, stopovers, travelling with spouses or partners, and class of travel; and
 - outline the monitoring and reporting arrangements.

Cash advances

- 5.5 Where a staff member is required to travel overseas for work, it might be necessary to provide them with a cash advance. The public organisation's policies and procedures should allow for this. In these instances, the cash advance should be set at an appropriate level having regard to the circumstance, properly documented and accounted for, and reconciled to actual expenses on return.

Air travel

- 5.6 Public organisations should ensure that:
- air travel is booked to achieve the most cost-effective fare;
 - when deciding what class of ticket to purchase, cost is balanced with other considerations, such as purpose of travel, distance, time, urgency, security, and safety considerations. One option organisations can consider, if time allows, is whether it would be considerably cheaper to fly long distance in economy class, arriving earlier to allow rest;
 - there is a clearly explained rationale whenever a premium economy or business class ticket is purchased – business class is the exception, not the norm; and
 - they have policies on membership of airline clubs, with any membership of such clubs supported by a clear business purpose.

Air points and other travel-related loyalty schemes

- 5.7 Accruing air points⁹ from business-related travel can have significant personal benefit and potentially incentivise wasteful travel. Public organisations need policies to manage this risk.
- 5.8 We expect public organisations, to the extent that it is practically possible within the requirements of the law, to:
- treat air points that staff accrue when travelling for work as the property of the organisation;
 - use business air point rewards to benefit only the organisation (this could include using the air points for personal reasons and reimbursing the organisation);
 - ensure that staff keep a record of business air points accrued, air points used to benefit the organisation, and the balance of air points remaining, and regularly supply the organisation with a report of this record;
 - ensure that processes are in place to identify if staff are accruing a large number of business air points; and
 - ensure that business air points are used for travel where possible.
- 5.9 There are complexities to managing air points and the personal benefit that might come from them. Some airlines are aware of these issues and might offer schemes that assist public organisations to manage them.

Meals, accommodation, and transport while travelling

Meals

- 5.10 With reference to meals while travelling,¹⁰ we expect organisations to:
- give guidance to staff that describes what is appropriate and reasonable to spend on meals; and
 - state in their policies that separate meal expenses cannot be claimed if a meal is provided as part of another package paid for by the organisation – for example, when lunches and dinner are included in conference registration.
- 5.11 Increasingly, the expectation is that public organisations should not allow for reimbursement of alcohol purchases through travel or accommodation expenses.

⁹ Rental companies and hotel chains often have similar schemes.

¹⁰ There are two main ways that public organisations can cover expenses (in particular, meals) of their staff while travelling – having a daily allowance or individuals claiming back expenses on return. Where an organisation is using daily allowances, the standard rate should be linked to being appropriate and reasonable. For guidance on rates for international travel, public organisations can refer to the New Zealand Foreign Affairs and Trade Schedule of Per Diem Rates to cover the costs of meals, accommodation, and incidentals while overseas. See www.mfat.govt.nz.

The public expect prudence. Alcohol consumption is seen as a personal choice that public servants should pay for themselves.

Accommodation

- 5.12 We expect organisations to:
- ensure that accommodation is cost-effective;
 - take account of the accommodation's location relative to where staff are working;
 - check the standard and type of accommodation and safety and security issues; and
 - have a policy relating to costs/koha that might be paid, if any, for when staff stay with a friend or relative rather than in paid accommodation.

Transport

- 5.13 With reference to transport while travelling, we expect organisations to:
- ensure that the most economical type and size of rental car to be used is consistent with the requirements (including the distance, terrain, weather, and number of people) of the trip;
 - have a policy that the driver, not the organisation, will pay fines (parking or traffic offences) incurred while using a rental vehicle on business;
 - ensure that any private use of a rental car incurs no additional cost to the organisation and is reasonable in the circumstances; and
 - consider other cost-effective travel, such as public transport and rideshare.

Motor vehicles

- 5.14 We expect the use of taxis to be moderate, conservative, and cost-effective relative to other forms of transport. Public organisations are starting to use alternative forms of transport, such as those mentioned in paragraph 5.13.
- 5.15 Rideshare options are most often charged through an application (app) linked to a credit card. In these instances, see Part 4 for guidance on making credit card purchases. If the app is set up to use a personal credit card, the public organisation will need processes to distinguish legitimate work expenses from personal expenses, including enough evidence to support the business reason for the work expenses and documentation to support the payment.
- 5.16 Organisation-funded transport should not be used for travel between home and work, unless the reason for the travel is due to work commitments requiring work beyond a reasonable hour, a safety concern, or similar justification. Approval for the travel should be given where practicable.

- 5.17 We expect all taxi cards to be issued in an individual's name to support transparency about who used a taxi card and for what purpose. See Part 4 on using credit cards and purchasing cards for additional guidance.

Corporate vehicles

- 5.18 Corporate vehicles (provided outside remuneration arrangements) should not be used for private purposes. We expect the driver, not the organisation, to pay any fines (parking or traffic offences) incurred while using a corporate vehicle unless the fines relate to an aspect of the condition of the vehicle outside the driver's control.

Private vehicles

- 5.19 We expect public organisations to ensure that they do not pay for travel by private vehicle if travel by other means is more practical and cost-effective. Generally, pre-approval to use a private vehicle for work must be obtained. We expect the driver, not the organisation, to pay any fines (parking or traffic offences) incurred while using a private vehicle on business.
- 5.20 We expect public organisations to require a completed and signed claim based on distance travelled when reimbursing staff for using a private vehicle. The rates of reimbursement for a private vehicle should also be in line with the allowable expense for using a private vehicle for business purposes recommended by the Inland Revenue Department or an appropriate rate set by the organisation. Any claim should clearly state the business reason for the travel.

Tipping

- 5.21 The probity issue associated with tipping is that it is discretionary, and usually undocumented, expenditure. Tipping should not in any circumstance be extravagant. The principle of **moderate and conservative** expenditure is particularly relevant.
- 5.22 We expect staff of public organisations not to tip while they are travelling for work in New Zealand. We expect organisations to allow tipping expenses in countries where it is local practice and where it is appropriate in the circumstances. In these cases, organisations can provide staff members a daily allowance before travel to allow for this. This should be documented in the organisation's policies, and any unused funds are to be accounted for.

Other travel issues

Using telecommunications equipment

- 5.23 We expect guidance on the use of telecommunications equipment while travelling for work to be consistent with the guidance on information communications technology resources in Part 9.

Private travel combined with work travel

- 5.24 Staff members can go on private travel before, during, or at the end of travel paid by their organisation, provided there is no additional cost to the organisation and the private travel is only incidental to the business purpose of the travel. The organisation should have a clear process in place, set out in its policy, to ensure that any additional costs (for example, travel insurance) are identifiable and reimbursed as soon as is practicable after they have been incurred.

Spouses, partners, or other family members accompanying travel

- 5.25 A public organisation should not usually pay for travel costs of accompanying spouses, partners, or other family members. In the rare circumstances that involvement of a spouse directly contributes to a clear business purpose, we expect the spouse's travel to be pre-approved in accordance with the organisation's policy and delegations. The travelling staff member should discuss with their manager if they intend any family member to accompany them on work-related travel regardless of whether the organisation contributes to costs. This is to ensure that there is proper consideration of any perceived personal benefit. Public organisations should consider matters such as insurance as well as cost when approving family members' accompanying travel.

Stopovers

- 5.26 We expect the cost of any stopover that the organisation pays for to have a clear business purpose, be moderate and conservative, and be pre-approved. This could include a staff member flying long distance in economy class requiring a short (24-hour) stopover to aid their recovery when they arrive at their final destination.

Entertainment and hospitality expenditure

6.1 Entertainment and hospitality can range from tea, coffee, and biscuits to organisation-funded hosting at a sporting or cultural event.

Issues and principles

6.2 Expenditure on entertainment and hospitality is sensitive because of the range of purposes it can serve, the opportunities for private benefit, and the uncertainty as to what is appropriate.

6.3 The Institute of Internal Auditors New Zealand identified the following five business purposes for entertainment and hospitality expenditure for private and public organisations:¹¹

- building relationships;
- representing the organisation;
- reciprocity of hospitality where this has a clear business purpose and is within normal bounds – acceptance of hospitality is expected to be consistent with the principles and guidance for provision of hospitality;
- recognising significant business achievement; and
- building revenue.

6.4 The principles of a **justifiable business purpose** and **moderate and conservative** expenditure are particularly relevant here. Some public organisations might pay for hospitality to raise funds. We expect expenditure to be subject to controls for monitoring and reporting.

Guidance

6.5 We expect entertainment and hospitality expenditure to be:

- subject to policies that provide clear guidance about what is an acceptable level and type of expenditure and appropriate venues (for example, on seasonal occasions, such as a Christmas function);
- provided only when it is cost-effective and appropriate for the occasion;
- subject to policies that include a general prohibition on organisations paying for alcohol, except in specific circumstances and within prescribed limits;¹² and
- supported by appropriate documentation that includes receipts, names of parties entertained, and the reasons for the entertainment and hospitality.

11 Institute of Internal Auditors New Zealand Incorporated (1996), *A Management Guide to Discretionary Expenditure*, Auckland.

12 As noted earlier, there is increasingly an expectation that public organisations not allow the use of public money to purchase alcohol. Where public organisations are still meeting the cost of alcohol, they will need to have a clear justification.

Recognising achievements

- 6.6 Organisations often spend money on events to recognise milestones, such as farewells, retirements, and staff achievements. This can include spending on functions, gifts, and other items.
- 6.7 Expenditure on farewells and retirements should not be extravagant or inappropriate. The principle of **moderate and conservative** expenditure is particularly relevant.
- 6.8 We expect any expenditure on recognising achievements or other milestones to be pre-approved at an appropriate level of management, and to be moderate, conservative, and appropriate for the number of years of service in the case of service milestones.

Receiving hospitality

- 6.9 We recognise that receiving hospitality is not strictly sensitive expenditure. This is because it does not involve expenditure on the part of the organisation. However, it is still a sensitive issue that organisations need to manage carefully. It is important that receiving hospitality does not affect an organisation's or an individual's decision-making because this could be perceived as acting without impartiality or integrity.¹³

13 Office of the Auditor-General (2020), *Managing conflicts of interest: A guide for the public sector*, Wellington, oag.parliament.nz.

Goods and services expenditure

7.1 In this Part, we discuss obtaining, disposing of, or using goods and services that are not covered by terms and conditions of employment.

Loyalty reward scheme benefits

7.2 Loyalty reward schemes benefit customers who continue to use a particular supplier.

7.3 It is important to preserve impartiality and integrity. We expect that staff making procurement decisions would not personally receive any loyalty rewards as a result of those decisions.¹⁴ There should be controls and clear guidance about expectations for all involved so that, to the maximum extent possible, the public organisation benefits from any rewards.

7.4 As with accruing air points, there are complexities to managing personal loyalty reward schemes. One option is for the public organisation to ask the supplier not to provide loyalty rewards for business purposes. Otherwise, where the rewards accrue to the individual who obtains the goods or service, we expect public organisations to follow the same advice relevant to air points in Part 5, regardless of who has paid for them.

Private use of public organisations' assets

7.5 Any physical item a public organisation owns, leases, or borrows is considered an asset for the purpose of this guide. This includes photocopiers, mobile devices, computer equipment, laptops, office furniture, uniforms, and stationery.

7.6 The principles of **transparency** and **moderate and conservative expenditure** are particularly relevant here. Personal use of these assets might be permitted in defined circumstances.

7.7 We expect public organisations to have policies that identify what, if any, private use of an organisation's assets is acceptable, the level of use (defined in terms of quantity), and the circumstances under which costs will be recovered. Generally, costs of private use should be recovered, unless it is impractical or uneconomic to separately identify those costs.¹⁵ We expect public organisations to prohibit an employee's use of an organisation's assets for their private business.

¹⁴ Refer to the government procurement rules, charter, and principles that set out clear expectations for staff involved in procurement – for example, government procurement principle five: Play by the Rules, procurement.govt.nz.

¹⁵ For further information in relation to directors of Crown companies, see: Crown Company Monitoring Advisory Unit (2004), *Crown Company Directors' Fees and Reimbursement Guidelines*.

Public organisations' use of private assets

- 7.8 Sometimes a public organisation decides that reimbursing staff for using private assets is appropriate for reasons such as cost, convenience, or availability. An organisation might decide to do this for an asset that it would not regularly use if it acquired it directly, such as motor vehicles and mobile devices.
- 7.9 The main issue with an organisation using private assets is the risk that they then pay or reimburse the provider of those assets an amount that benefits the provider inappropriately.
- 7.10 The principles of **a justifiable business purpose, preserving impartiality, and integrity** are particularly relevant here.
- 7.11 Staff members must not approve or administer payments to themselves for the organisation's use of their private assets. We expect public organisations to have policies and processes in place, as well as monitoring and reporting, to ensure that this is the case.

Private use of a public organisation's suppliers

- 7.12 If a public organisation allows staff to obtain goods or services from a supplier on the same or a similar basis to the organisation, and staff are then able to obtain the goods or services at a discounted price not otherwise available to them, this is private use of an organisation's official procurement processes.
- 7.13 If staff have access to an organisation's suppliers on the same basis as the organisation, they might receive preferential access to goods or services at a preferential price not available to the public. The risk is that the availability of the discount to staff will influence the choice of suppliers to the organisation. Public organisations must not take preferential access to goods and services for staff into account when choosing suppliers.
- 7.14 In our view, it is inappropriate for public-sector staff to personally benefit from the purchasing power of their organisation. We expect it to be unusual and rare for a public organisation to give staff access to its suppliers on the same basis as the organisation. However, where this is allowed, staff should be moderate in their use of any preferential access to goods or services. These situations risk creating the perception that staff are privately benefiting from this access, which would need to be managed.
- 7.15 We expect public organisations to have a policy regarding staff use of preferential purchasing. Public organisations should ensure that the selection of suppliers is in their interest and not affected by the availability or possibility of purchasing privileges for staff.

- 7.16 Public organisations that allow staff to purchase directly from suppliers should set limits on the value and quantity of purchase. Public organisations should also monitor staff use to avoid any risks to future procurement decisions involving that supplier.
- 7.17 Public organisations' policies should state that staff cannot use purchasing privileges on behalf of any third party, such as family members or friends, and staff should pay in full and must not use the organisation as a source of credit. Resources of the public organisation, including staff time, should not be used to procure goods or services for employees' personal benefit.

Sale of surplus assets to staff

- 7.18 As part of their normal business, public organisations will occasionally dispose of their assets. Typically, this is when the assets become obsolete, worn out, or surplus to requirements. The procedures that public organisations follow when disposing of the assets need to be transparent and fair.
- 7.19 Public organisations should not sell assets at a discounted rate to staff if they can make more money through another method of disposal.
- 7.20 The principles of **preserving impartiality** and **integrity** are particularly relevant here. We expect that the staff disposing of the assets will not benefit from the disposal.
- 7.21 We expect public organisations to:
- recognise the value of the asset and any potential for actual or perceived undue benefit by staff;
 - maximise the return to the organisation if disposing assets, including to staff; and be able to justify that amount (for example, market value); and
 - ensure that all assets identified for disposal to staff are valued and subject to a tender or other process that is appropriate to the value of the asset.
- 7.22 Maximising return to the public organisation can include considering non-financial benefits like sustainability. If the organisation is unable to sell or find an alternative use for its assets, it might be better that the assets are offered to staff rather than being taken to a landfill.

8

Staff support and well-being expenditure

- 8.1 Public organisations can provide for staff support and well-being in various ways. The resulting benefits should be to both the organisation and the staff.
- 8.2 A public organisation can decide to make payments to meet its “good employer” obligations – for example, well-being payments for preventative health screenings, eye tests, and prescription glasses. An organisation can decide to meet costs for less specific purposes that generally contribute to a good relationship between it and its workforce or among its workforce. For example, an organisation can contribute to a social club or a sports team representing the organisation.
- 8.3 However, a public organisation also needs to be aware that payments for staff support and well-being could be seen as paying for what are ordinarily a staff member’s personal and private expenses. This could be seen as additional remuneration for the staff member. In those circumstances, the organisation needs to consider the implications for such matters as tax liability and relevant employment agreements.

Financing the activities of a social club

- 8.4 Public organisations may sometimes make a monetary contribution to a social club, either in the form of an all-purpose grant towards the club’s annual budget or as a grant or subsidy for a specific event.
- 8.5 It is important that there is a **justifiable business purpose** for any contributions to a social club. This purpose would typically be connected with organisational development and staff well-being.
- 8.6 We expect contributions to social clubs to be prudent and reasonable in terms of the benefit obtained by the organisation. The social club activities for which the subsidy is given should align with the principles listed in paragraph 2.4.

Sponsorship of staff

- 8.7 Staff taking part in an activity that is not part of their job, such as a sporting event, may be sponsored by their organisation through the provision of, or payment for, goods or services (for example, a t-shirt or an entry fee).
- 8.8 Sponsorship should have a **justifiable business purpose**, which could include publicity for the organisation and its objectives or organisational development. The cost to the organisation should be moderate and conservative. We expect sponsorship to be transparent and supported by a robust policy.

Other types of expenditure

Donations

- 9.1 A donation is a payment (in money, goods, or services) made voluntarily and without expecting reciprocation.
- 9.2 We expect public organisations to ensure that:
- the purpose of the donation is consistent with the business purpose of the organisation; and
 - the cost of the donation is appropriate in the circumstances.
- 9.3 The principles of **preserving impartiality, integrity**, and being **moderate and conservative** are particularly relevant here. Making a donation should not result in any obligation on individuals or organisations, other than to apply the donation to the purposes of the recipient.
- 9.4 We expect donations to be:
- lawful in all respects, including complying with parliamentary appropriations;
 - disclosed in aggregate (where required);
 - appropriately documented;
 - made to a recognised organisation by normal commercial means – not to an individual and not in cash;
 - non-political;
 - covered by a clear policy including delegations and authorisation; and
 - consistent with the objectives of the organisation making the payment.

Gifts

Giving gifts

- 9.5 Public organisations can give gifts – such as a thank you for a speech or presentation, or when giving gifts is customary (for koha, refer to the additional guidance below).
- 9.6 Gifts usually take the form of a tangible object, but might also be in the form of, for example, free use of a corporate box at a sporting event or privileged access to goods or services.
- 9.7 Giving gifts presents significant risks, including that:
- the value or nature of a gift is inappropriate or excessive to the occasion or the reason for giving it;

- the gift is given in explicit or implicit expectation of favour in return; and
- the gift is given in substitution for legitimate payment or remuneration.

9.8 The principles of a **justifiable business purpose**, being **moderate and conservative**, **acting with integrity**, and **preserving impartiality** are particularly relevant here.

9.9 Public organisations should have a policy on giving gifts, including specifying the purposes and occasions for when it is acceptable and the nature and value of gifts that are appropriate for particular occasions. An organisation might consider factors such as the staff member's service, the event the organisation is recognising, and the cost of the gift. See Part 6 for guidance on recognising achievements.

Receiving gifts

9.10 We recognise that receiving a gift is not strictly sensitive expenditure. This is because it does not involve expenditure on the part of the organisation or individual receiving a gift. However, it is still a sensitive issue that organisations need to manage carefully. It is important that receiving a gift does not affect an organisation's or an individual's decision-making because this could be perceived as acting without impartiality or integrity.¹⁶ Prizes received from a free competition entry obtained while carrying out an organisation's business are also considered to be receiving a gift for the purposes of this guide.

9.11 Cash gifts are unacceptable in any circumstances.

9.12 We expect public organisations to:

- carefully consider whether it is appropriate for the organisation to accept a gift;
- record the acceptance of all gifts, except for inexpensive gifts that are openly distributed by suppliers and clients, in a gifts register;
- treat all gifts that are accepted as the property of the organisation, to be used for either the organisation's or the public's direct benefit;
- consider recording in the gift register those gifts that were offered but turned down;
- limit the gifts that staff are allowed to personally acquire to infrequent, inexpensive gifts that are openly distributed by suppliers and clients (for example, pens, badges, and calendars); and
- have policies defining "infrequent" and "inexpensive" in relation to receiving gifts.

¹⁶ Office of the Auditor-General (2020), *Managing conflicts of interest: A guide for the public sector*, Wellington. oag.parliament.nz.

Koha

- 9.13 Koha is a gift, token, or contribution given on appropriate occasions including:
- tangihanga;
 - attendance at an event/meeting;
 - for use on or for a marae; and
 - kaumātua support for pōwhiri, mihi whakatau meetings, or other events.
- 9.14 The probity issue associated with koha is that it is discretionary and usually un-receipted expenditure.
- 9.15 Public organisations should have a policy on, and controls over, giving koha that specifies the means of determining the cost of any koha, and requires all koha made to:
- reflect the occasion;
 - be approved in advance at an appropriate level of authority; and
 - be clearly documented with the date, amount, description, and purpose.

Information communications technology resources

- 9.16 Information communications technology (ICT) resources¹⁷ are widely used in the workplace and some level of personal use of this technology is reasonable.
- 9.17 We expect organisations to have policies on personal use of ICT resources, including on reimbursement of costs, and to ensure that staff are well informed about them. We suggest that ICT personal use policies state that personal use of the organisation's ICT resources should be consistent with the organisation's values and policies and that usage must not:
- include unlawful, offensive, or improper activities;
 - affect the business use of the ICT;
 - affect how people perform their duties;
 - be commercial in nature;
 - involve unreasonable use of resources (such as network bandwidth); and
 - include installation of communications technology to be used exclusively or predominantly for personal use.
- 9.18 See guidance on private use of a public organisation's assets, and an organisation's use of private assets, in Part 7.

¹⁷ ICT resources include email and web browsing on a desktop or laptop computer, a smartphone, or a tablet.

Appendix 1

Our reports covering aspects of sensitive expenditure

- (2000) *Waitakere City Council: Payments and associated issues relating to certain staff redundancies*
- (2002) *Cambridge High School's management of conflicts of interest in relation to Cambridge International College (NZ) Limited*
- (2002) *Certain matters arising from allegations of impropriety at Transend Worldwide Limited*
- (2003) *Inquiry into expenses incurred by Dr Ross Armstrong as Chairperson of three public entities*
- (2003) *Inquiry into public funding of organisations associated with Donna Awatere Huata MP*
- (2004) *New Zealand Trade and Enterprise: Administration of the Visitor Investing Programme*
- (2005) *Central Government: Results of the 2003-04 Audits, Part 6 – Board chairpersons' expenses*
- (2005) *Inquiry into certain aspects of Te Wānanga o Aotearoa*
- (2010) *How the Department of Internal Affairs manages spending that could give personal benefit to Ministers*
- (2010) *Auditor-General's inquiry into certain types of expenditure in Vote Ministerial Services – Part 1*
- (2019) *Inquiry into Alpine Energy Limited's decision to install solar equipment at a senior executive's house*
- (2019) *Report to the [Waikato Institute of Technology] Council: Additional assurance work on travel expenses, redundancy and severance payments*
- (2019) *Severance payments: A guide for the public sector*
- (2020) *Managing conflicts of interest: A guide for the public sector*

Appendix 2

Other sources of advice

- Te Kawa Mataaho Public Service Commission (2007), *Standards of Integrity and Conduct*, Wellington, available at publicservice.govt.nz.
- Te Kawa Mataaho Public Service Commission (2009), *Board Appointment and Induction Guidelines* (updated 2015), Wellington, available at publicservice.govt.nz.
- Te Kawa Mataaho Public Service Commission (2018), *Acting in the spirit of service: Chief Executive Gifts, Benefits and Expenses*, Wellington, available at publicservice.govt.nz.
- Te Kawa Mataaho Public Service Commission (2020), *Speaking up in the State services*, Wellington, available at publicservice.govt.nz.
- The Government Procurement Rules, available at procurement.govt.nz.
- *Cabinet Office Circular CO (19) 1, Revised Fees Framework for members appointed to bodies in which the Crown has an interest*, available at dpmc.govt.nz/publications.
 - The modified Framework covers all statutory bodies, non-statutory bodies, and committees in which the Crown has an interest. The purpose of the Framework is to provide a basis for judgement in setting fees that will ensure a consistent approach to remuneration across all statutory and other Crown bodies, contain expenditure of public funds within reasonable limits, and provide flexibility within clear criteria.
- Crown Company Monitoring Advisory Unit (2004), *Crown Company Directors' Fees and Reimbursement Guidelines*, Wellington, available at treasury.govt.nz.
 - This document sets out the shareholding Ministers' expectations for the payment of directors' fees and expenses. The advice is intended to be used by chairpersons, directors, and managers of Crown entity companies and State Owned Enterprises.
- Institute of Internal Auditors New Zealand Incorporated (1996), *A Management Guide to Discretionary Expenditure*, Auckland.
 - This document outlines areas of potential risk and provides ideas and examples of good discretionary expenditure practice.
- Ministry of Education (2018), *Financial Information for Schools Handbook*, Wellington, available at education.govt.nz.
 - This handbook is intended to be a single reference point for school trustees, principals, and administrators, and covers some aspects of sensitive expenditure.

About our publications

All available on our website

The Auditor-General's reports are available in HTML and PDF format, and often as an epub, on our website – oag.parliament.nz. We also group reports (for example, by sector, by topic, and by year) to make it easier for you to find content of interest to you.

Our staff are also blogging about our work – see oag.parliament.nz/blog.

Notification of new reports

We offer facilities on our website for people to be notified when new reports and public statements are added to the website. The home page has links to our RSS feed, Twitter account, Facebook page, and email subscribers service.

Sustainable publishing

The Office of the Auditor-General has a policy of sustainable publishing practices. This report is printed on environmentally responsible paper stocks manufactured under the environmental management system standard AS/NZS ISO 14001:2004 using Elemental Chlorine Free (ECF) pulp sourced from sustainable well-managed forests.

Processes for manufacture include use of vegetable-based inks and water-based sealants, with disposal and/or recycling of waste materials according to best business practices.

Office of the Auditor-General
PO Box 3928, Wellington 6140

Telephone: (04) 917 1500

Email: reports@oag.parliament.nz
Website: oag.parliament.nz