



Draft annual plan 2024/25

A summary of the new work we plan to do

Our draft annual plan sets out the discretionary work that the Auditor-General intends to carry out during 2024/25. This summary focuses on work we will start during 2024/25 under each of our strategic priorities.

Please send feedback and suggestions to enquiry@oag.parliament.nz by Wednesday 29 May 2024.

Increasing our impact with public organisations

Influencing more meaningful and useful performance reporting

If a recommended select committee [inquiry into performance reporting](#) goes ahead, supporting it will be a key focus of our work in 2024/25. We'll also be:

- contributing to work the Treasury is doing on the future of the public finance system;
- publishing research on international models of good practice;
- testing the performance reporting by larger public organisations through annual audits;
- looking at the quality of reporting on major budget initiatives and cost effectiveness; and
- assessing the quality of performance reporting as part of our performance audit work.

Under the Pae Ora (Healthy Futures) Act 2022, we need to [audit the New Zealand Health Plan](#) (Te Pae Waenga) and the reporting against the Interim New Zealand Health Plan (Te Pae Tata). We expect to report on any variation in health outcomes, service quality, and access to services across different population groups and regions.

Two of nine recent government targets are for the justice sector (a 15% reduction in young people's offending and 20,000 fewer victims of assault, robbery, or sexual assault). We'll do a rapid performance audit looking at the quality of the underlying [systems, processes, and controls for these two targets](#) and the plans to meet them.

Increasing the focus on value for money

We'll analyse and report on the different [ways in which value for money is thought about](#) and measured.

We'll follow up our 2012 report about strategic financial management, looking at any improvements in a group of public organisations' understanding of the [costs of their services and the value they deliver](#).



Promoting a long-term view

We'll [promote long-term planning](#) in the public sector by encouraging public organisations to use data and information to make decisions that will have better long-term outcomes for New Zealanders.

Because some councils have deferred completing their long-term plans until 2025, our audits of long-term plans will continue into 2024/25. We'll publish an [interim report on the long-term plans](#) that were audited in 2023/24.

We'll look at the [plans to restore services](#) from a sample of lifeline utilities (responsible for essential services such as wastewater management, flood protection, or electricity provision) after a significant event. It will include what levels of service are planned and how transparent that is to the public.

In 2024/25, we'll start a performance audit looking at the steps public organisations are taking to [improve access to public housing](#). This could include looking at improvements to the emergency housing system and the progress of the 2020 homelessness action plan.

We'll also start looking what is being done to [reduce waiting lists](#) for medical and surgical services that aren't an emergency or funded through the Accident Compensation Corporation. We might also look at how interdependencies between primary, emergency, and planned care systems are understood and managed, which could include how a patient's location affects waiting times and the extent of any unmet need. We might focus on planned care as a whole or look more specifically at a particular service.

In 2024/25, we'll look at the effectiveness of [Police Youth Aid's alternative action plans](#). "Alternative action" is a diversionary response aimed at lower-level youth offenders, putting a plan in place between the youth, their parents or caregivers, and the New Zealand Police.

Supporting strong organisational integrity practices

We'll start a performance audit looking at how effectively Sport New Zealand has supported the building of [integrity in the sport and recreation sector](#) and the effect this is having.

We're carrying out regular performance audits to determine how effectively the New Zealand Defence Force is [implementing Operation Respect](#) and achieving its outcomes. We're also carrying out regular monitoring work to assess the impact of the actions the New Zealand Defence Force is taking.

We'll look at how the [conflicts of interest processes in the Cabinet Manual](#) work in practice to support trust and confidence in decisions made at a Ministerial level.

Enhancing our impact in te ao Māori

Our draft annual plan includes initiatives about accountability and performance of the public sector to Māori. We'll start a performance audit looking at how core Public Service agencies have strengthened their [capability to support the Crown's relationships with Māori](#) – how they're approaching this work and how they measure and report on it.

Building on our reputation as a source of trusted information

In 2024/25, we'll start work to [enhance our website](#). We'll look at ways to better present information, including data from our work in 2023/24 on health reforms and from proposed work in 2024/25 on equity of access to public services.

We'll also set up a programme to connect our work to [relevant external events and conferences](#). This will include a more prominent role for the Auditor-General and the Deputy-Auditor General.

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