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Draft annual plan 2022/23

April 2022

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Request for your feedback

Tēnā koutou katoa.

I am pleased to present my *Draft annual plan 2022/23* for your feedback.

The Government is continuing to respond to the Covid-19 pandemic, while also focusing on an extensive reform agenda, maintaining existing services and working on long-term challenges. Addressing matters such as climate change, poverty, family violence and sexual violence, and mental health remain as important today, if not more so, as before the pandemic.

This is the context in which we have considered the content of my draft annual plan. This plan sets out the discretionary work that I intend my Office to carry out during 2022/23.

My Office is here to improve trust and promote value for Parliament and New Zealanders. Our work helps Parliament and the public hold public organisations to account for their use of public resources.

We have a range of functions to help us achieve this. The most significant is our annual audit function, which makes up about 85% of our work. We also monitor spending against appropriations through our Controller function. This is mandatory work for my Office. It underpins the advice and support we provide to select committees to assist with parliamentary scrutiny of public organisations.

We also carry out a range of activities at my discretion. These include inquiries, performance audits, sector reports, special studies, commentaries and research, and good practice guidance.

Our inquiries look at the use of public resources. In general, this work cannot be planned for – we respond to issues as they arise.

This draft annual plan, therefore, focuses on our other discretionary work:

- performance audits, where we look at the effectiveness and efficiency of spending by public organisations;
- sector reports, where we look to provide insights into particular sectors;
- special studies, commentaries, and research, where we publish information about public sector performance and accountability; and
- good practice guidance, where we share examples of what “good” looks like to support public organisations to improve.

In this draft annual plan, we propose to continue our priority areas from 2021/22. These include how well the public sector is improving the lives of New Zealanders, how well the public accountability system is working, keeping New Zealanders informed about public sector performance and accountability, and sharing insights about what “good” looks like. The Government’s response to, and New Zealand’s recovery from, the Covid-19 pandemic also remains an important part of our work programme.

We selected the work to be included in this draft annual plan after considering a range of feedback, including:

- feedback from select committees;
- intelligence gathered through our audits and other work with public organisations; and
- advice from our central and local government advisory groups.

In addition, this year we surveyed a nationally representative cross-section of about 1000 New Zealanders to find out what is most important to them. The survey results confirmed that the priorities for the Office’s discretionary work are well aligned with the concerns of those we surveyed. We also wanted to use the survey to select an additional audit topic. As a result of the public feedback, we have added a performance audit on the progress the Government is making to reduce child poverty.

The public sector has faced disruption and been under significant stress over the past two years because of the Covid-19 pandemic. Although this draft annual plan sets out my intended work programme, we need to continue to be agile and respond to unexpected events. These events might delay some work; they might also give us new work to do.

Your views on our proposed work programme, and on what is most important to you, will help us understand how we can further refine our selection of topics to work on in 2022/23. We will present my final annual plan to Parliament at the end of June 2022.

Because we are updating our Office’s strategy this year, this draft annual plan focuses on topics for 2022/23. However, we also welcome feedback on topics we could consider over the next several years.

Feedback is requested by **Friday 27 May 2022**. I look forward to hearing from you.

Nāku noa, nā



John Ryan
Controller and Auditor-General

29 April 2022

Part 1– Introduction

Our purpose is *improving trust, promoting value* in the public sector. Everything we do is focused on how well public organisations perform, account for their performance, and deliver value for money.

Our annual plan is a key accountability document for our Office. It describes the discretionary work we consider will help us to achieve our ultimate outcome – that Parliament and the public can have trust and confidence in New Zealand’s public sector.

The Auditor-General is responsible for auditing every public organisation in New Zealand. Find out more about our role and work on our website: oag.parliament.nz

The draft annual plan covers our proposed discretionary work programme for 2022/23 – performance audits, special studies, commentaries and research, regular reports and updates, and good practice guidance. It does not cover our mandatory audits of more than 3360 public organisations and their subsidiaries¹ or the inquiries that we might carry out.²

This year we will update our strategy

We are updating our strategy during 2022. Normally, our draft and final annual plans would set out our high-level intentions for the years following the year covered by the plan. This year, to retain flexibility to adjust our priorities after we update our strategy, our draft annual plan focuses primarily on 2022/23. We remain interested in feedback about topics we could consider in the next several years. That feedback would be useful for our strategy work and help inform future annual plans.

We welcome your feedback

By the end of April each year, we must submit our draft annual plan to the Speaker of the House of Representatives (see section 36 of the Public Audit Act 2001). We distribute our draft annual plan widely in the public sector and beyond to reach as many interested parties as we can. We also publish the plan on our website and share it on our social media platforms so that members of the public have increased opportunity to provide feedback on our proposed work.

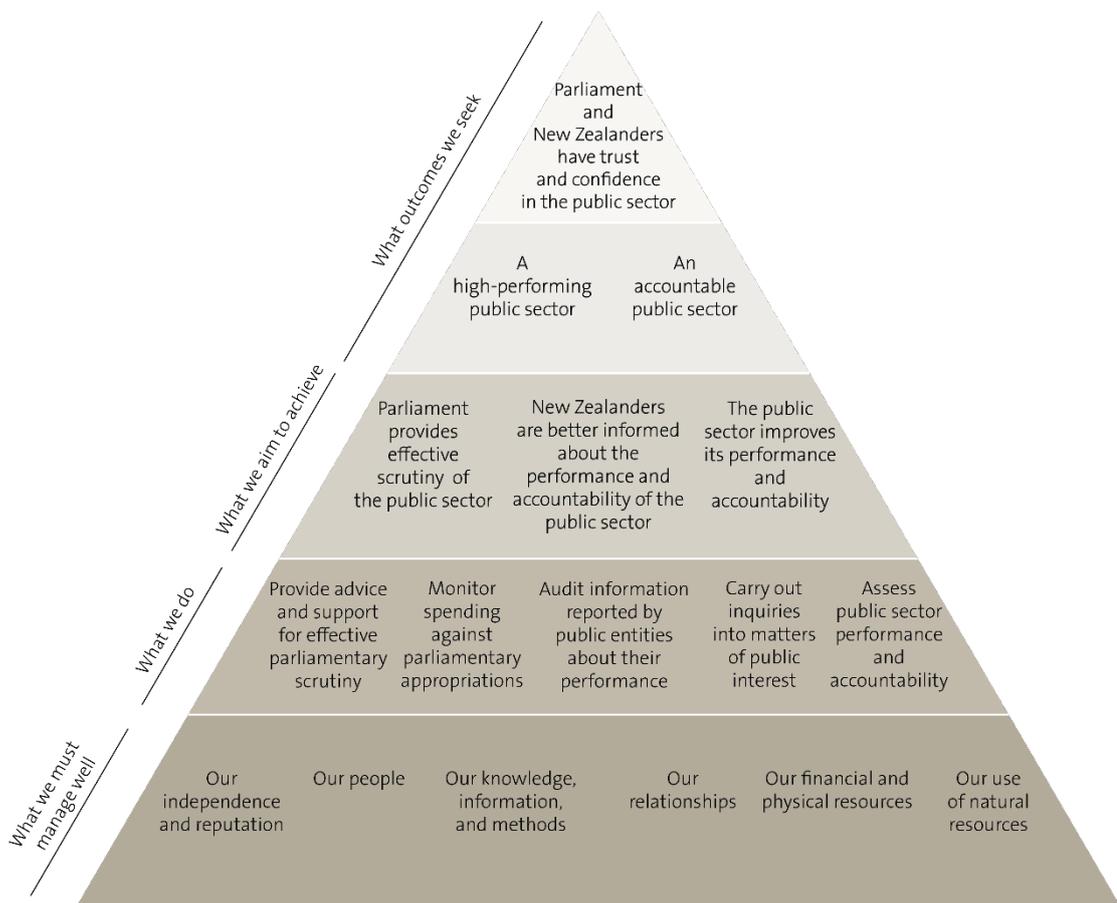
1 See Appendix 1 for a summary of the types of public organisations we audit.
2 In contrast to our planned discretionary work, our inquiries work responds to matters of current concern and the number and topics we might inquire into is, as a consequence, largely unpredictable.

Part 2 – How we determine our work programme

Our strategic direction provides context for our work

The Auditor-General’s strategic intentions to 2025 is our long-term strategic planning document. It sets out the impacts we seek to achieve and the outcomes we are working towards. It also provides the strategic context for our *Annual plan 2022/23*.

Our vision is of a high-performing and an accountable public sector. The ultimate outcome we seek is that Parliament and New Zealanders have trust and confidence in the public sector, as shown in our performance framework.



The Auditor-General’s strategic intentions to 2025 describes how we will build our core functions and what we will do differently to achieve our intended impacts and contribute to our stated outcomes.

Our proposed work programme is organised around four “priority areas”. These are:

- how well the public sector is improving the lives of New Zealanders;
- how well the public accountability system is working as a whole;

- keeping New Zealanders informed about public sector performance and accountability; and
- sharing insights about what “good” looks like.

We draw on what we already know

As the auditor of every public organisation in New Zealand, we have an ongoing role with every public organisation. This allows us to consider performance and accountability matters for the whole public sector. We regularly assess the issues, risks, and opportunities we see throughout the public sector. Our assessment draws on the information our auditors and sector managers gather, our monitoring of risks, and our independent analysis of public sector performance and associated risks and issues.

We also draw on our previous work and knowledge – reports we have published (including inquiries, research reports, and the results of recent audits) and information from our follow-up reports on how public organisations have implemented our recommendations.

Our central and local government advisory groups help us better understand the common themes and issues in their respective sectors. Our discussions with select committees and members of Parliament are also important sources of information.

We use all this information to help determine what work to include in our draft annual plan. The work that we intend to do is based on information we know at present. If new information or risks come to light or if the Covid-19 pandemic adversely affects our ability to carry out certain work, we might decide to change some of our planned work.

Incorporating the views of the public into our performance audit work

This year, we consulted with the public in a different way before the publication of our draft annual plan. We surveyed a nationwide sample of about 1000 New Zealanders to ask them about the “performance areas” they thought the Auditor-General should prioritise in our work programme.

The results of the survey largely confirmed the areas of focus we have included in our draft annual plan.

However, one performance area that was not in our current or proposed work programme was “reducing inequalities in New Zealand society”. Within this performance area, “child poverty” was the topic of most interest to survey respondents. In response, we have added a performance audit to our work programme that will look at the Government’s progress in reducing child poverty.

The survey we carried out was a useful way to test whether our work programme includes topics that New Zealanders are interested in. We will continue to consider ways we can collect views from New Zealanders to inform our work.

And we consider what's changing

The public sector continues to be under significant pressure. It needs to respond to both the Covid-19 pandemic and a large reform agenda, while maintaining existing services and addressing long-term challenges. Although trust and confidence in the public sector remain high, expectations continue to increase.

New Zealand's response to the Covid-19 pandemic, while generally successful, has highlighted problems with equitable access to services (such as Covid-19 vaccinations and testing for Māori, Pasifika, and disabled people). We know there are **equity issues** for other public services as well.

programmes and projects
ought to be improving the
lives of New Zealanders

Housing supply and affordability remains a significant and complex problem. A well-functioning housing and urban development system requires multiple central and local government organisations working effectively together. We are interested in how well they are working together in planning and delivering housing infrastructure. We are also interested in the extent to which projects consider equitable access to housing for Māori and Pasifika.

Family violence and sexual violence are complex and persistent problems, despite the efforts of successive governments, government agencies, and numerous community organisations working with those who are either harmed by or are perpetrators of violence. We will continue to look at how well the Executive Board for the Elimination of Family Violence and Sexual Violence is working with the non-government sector to address this issue.

Some councils and some central government organisations are also grappling with historical **under-investment in infrastructure**. This has seen ongoing public attention and scrutiny as highly visible asset failures and service disruptions have occurred. Te Waihanga the New Zealand Infrastructure Commission is due to finalise the *New Zealand Infrastructure Strategy Rautaki Hanganga o Aotearoa* in 2022. Given its importance, we will consider how well currently planned infrastructure investments will align to this strategy. The timing of our work will become clearer after the strategy is finalised.

There are several significant reforms being proposed or implemented. These reforms are resulting in new public organisations, organisational structures, and accountability

arrangements. There are risks associated with this scale of change, particularly in loss of capability, ensuring value for money, probity, and cumulative effects of several significant reforms happening at the same time. **Strong governance and accountability arrangements** are needed

the public accountability system needs to work as a whole

to ensure that the reform process leads to improvements in outcomes for New Zealanders.

The public service is focused on building capability to support the Crown in its **relationships with Māori**. The Public Service Act 2020 introduced obligations for chief executives to develop and maintain the capability of the public service to engage with Māori, understand Māori perspectives, and be good employers for Māori. We are interested in how these changes are being led and implemented, how well commitments arising from te Tiriti settlements are honoured, and how well specific strategies and programmes are improving outcomes for Māori.

Sexual harassment and bullying remain workplace issues in some parts of the public sector. Several public organisations have been subject to reviews of their organisational culture in response to claims of sexual harassment and bullying. Despite genuine attempts to address the problems, reviews continue to show that efforts to reduce incidences and prevalence are not always effective.

Councils are responding to new regulatory requirements and instruments (for example, new and updated national policy statements), three waters and resource management system reforms, climate change implications, and an independent Ministerial review on the future for local government. Councils are also preparing for the next elections in October 2022.

The public sector has the challenge of adapting to and mitigating the effects of **climate change**. The move to a zero-carbon economy will require effective leadership, governance, and accountability arrangements. The risks, strategy, and financial effects associated with addressing this challenge will need to be transparent, and climate-related reporting requirements are increasing in importance. We are considering how public organisations are reporting on their response to climate change, and our role in providing assurance over climate-related reporting, decision-making, and planning processes.

There are changes being made to how the public sector is organised to deliver outcomes at both a macro level (for example, with the creation of new public organisations) and at a micro level (for example, cross-agency initiatives and ventures).

Regardless of how the public sector is organised, it remains important that

Parliament and all New Zealanders can

clearly see how effective government spending is. **Improved performance reporting** at the entity, sector, and, where appropriate, initiative level, as well as at an all-of-government level will be important in helping to achieve this and to allow Parliament and the public to hold the public sector to account for its performance.

New Zealanders should be able to easily assess the public sector's performance

Cybersecurity is becoming increasingly complex as technologies continue to evolve. There are significant risks for the public sector, including erosion of public trust and confidence, if services or infrastructure that are strategically important to New Zealanders and critical lifeline services are disrupted through cybersecurity failures. It is important that public organisations reduce their vulnerabilities and have the capability to anticipate and respond to cyber attacks.

Border restrictions have significantly affected **immigration and visa processing**, resulting in shortages of skilled workers traditionally brought in from overseas. However, the visa processing system had backlogs and was seeing an increase in complaints and public scrutiny before Covid-19 responses affected the border settings. As border controls change, we are interested in how well Immigration New Zealand is managing visa processing for migrants and employers who rely on migrant workers.

High-trust policies, new policies prepared at speed, and urgent and high-value procurement processes all come with risks to probity and can raise questions of process integrity and value for money. Good quality decision-making, value for money, integrity, and effective monitoring and reporting practices are important generally, but even more so when large amounts of public money are spent quickly.

New Zealand's public service has a well-deserved reputation for **integrity**. However, fraud and integrity risks increase when a significant amount of new money enters the system and decisions are made at speed. Integrity failures can undermine the public's trust in the public sector. We therefore see matters of ethics and integrity as central to trust in the public sector. We will continue to focus on how well the public sector is meeting public expectations in this area.

Together, our strategic direction, what we already know from our work, and what we see changing in the public sector help to shape our proposed work programme set out in Parts 3 to 6.

Part 3 - How well the public sector is improving the lives of New Zealanders

Looking at how well the public sector spends money to provide the support and services that will improve the lives of New Zealanders is a priority for our work programme. In 2022/23, our work will focus on:

1. Covid-19 response and recovery;
2. family violence and sexual violence;
3. housing outcomes;
4. education outcomes;
5. health outcomes;
6. efforts to reduce child poverty; and
7. effectiveness of immigration processes.

In this Part, we describe each of these and the details of our work.

1. Covid-19 response and recovery

In 2020/21, we started a multi-year programme of work to review the effectiveness of the Government's response to, and New Zealand's recovery from, the Covid-19 pandemic. This has included:

- work on personal protective equipment;
- the Covid-19 vaccine roll-out;
- the wage subsidy scheme;
- inquiry work on matters such as the Strategic Tourism Assets Protection Programme; and
- several reports on Covid-19 related spending as part of our Controller function.

In 2021/22, we expect to complete our work on the central response in 2020 to the Covid-19 pandemic. We also expect to complete a final review of the vaccine roll-out, with a focus on how well equity issues were addressed.

Proposed work: Examination of equity initiatives in the Covid-19 Vaccination Programme

We have previously reported on preparations for the nationwide roll-out of the Covid-19 vaccine and on the implementation of the recommendations we made in that report. During that work, it was clear that there were considerable efforts and investments made in the Covid-19 Vaccination Programme to support equity of access for different population groups, including for Māori, Pasifika, and disabled people. Although the Covid-19 Vaccination Programme has achieved high levels of vaccination coverage for the population as a whole, there are groups within the population with lower levels of vaccination coverage.

We intend to examine the effectiveness of the Covid-19 Vaccination Programme in meeting its equity objectives. Where possible, we intend to identify effective practices that might be useful for supporting equity of access in other aspects of the Covid-19 response or in other public services.

Depending on how the Covid-19 situation evolves, we might look at other aspects of the response or at how the Government is planning for a post-Covid-19 environment. We will watch developments and may reprioritise our work to respond to emerging issues of public interest.

2. Family violence and sexual violence

Preventing and eliminating family violence and sexual violence is a priority for the Government.

In 2019/20, we started a multi-year programme of work to examine what public organisations have done to reduce family violence and sexual violence. We reported on a joint venture between government agencies and published a literature review. Before the end of 2021/22, we will begin looking at how the joint venture (now reshaped as the Executive Board for the Elimination of Family Violence and Sexual Violence) is working with the non-government sector. In 2022/23, we expect to complete this work.

Proposed work: How well are agencies working together and with the non-government sector to meet the needs of people affected by family violence and sexual violence?

In 2022/23, we expect to complete the audit we will start before the end of 2021/22. This audit focuses on how well government agencies are working together, with non-governmental organisations, and with others to understand the needs of those affected by family violence and sexual violence.

This work will include how well agencies are working with organisations to understand the needs of Māori communities and other population groups (for example, Pasifika, disabled people, and migrant communities) that can find accessing family violence and sexual violence services difficult.

We are also looking at the incidence of sexual harm in the workplace, specifically the New Zealand Defence Force's progress on eliminating sexual harassment and bullying in the armed forces as part of Operation Respect. We discuss this work in more detail in Part 4.

3. Housing outcomes

Adequate and affordable housing is crucial for social and economic well-being. New Zealand's housing and urban development system faces significant challenges. These challenges have wide-reaching implications. For example, there has been a significant increase in the number of people waiting for public housing. Some issues disproportionately affect Māori and Pasifika families.

In 2021/22, we began work looking at how well placed Te Tūāpapa Kura Kāinga – Ministry of Housing and Urban Development is to lead the housing and urban development system. Established in 2018, the Ministry's role involves leading, facilitating, and co-ordinating action by other public organisations and leading the implementation of the new Government Policy Statement on Housing and Urban Development. We expect to complete this work in 2022/23.

Proposed work: Leadership of the housing and urban development system
<p>We expect to complete the audit we started in 2021/22 looking at how well placed Te Tūāpapa Kura Kāinga – Ministry of Housing and Urban Development is to lead the housing and urban development system.</p> <p>We are looking at how well the Ministry is set up to carry out its leadership role, how well it works with other organisations, and how effectively it maintains oversight of the housing and urban development system.</p>

In 2022/23, we also expect to complete a performance audit looking at how Kāinga Ora Homes and Communities is working with other organisations on significant housing and urban development projects. Both central and local government agencies are involved in planning or funding core and social infrastructure, such as roads and schools, that support these projects. We will look at how efficiently projects are being managed and how agencies are ensuring the quality of that housing. Given the housing disparities that Māori and Pasifika experience, we will consider whether and how projects support positive housing and community outcomes for these communities.

Proposed work: Planning of significant housing and urban development projects

We intend to look at how Kāinga Ora Homes and Communities works with other organisations to plan and implement significant housing and urban development projects.

We are particularly interested in how effectively central and local government interact on infrastructure planning and implementation, especially given the significant additional funding (\$3.8 billion) for infrastructure and land development in 2021.

As part of this work, we also intend to consider how iwi and hapū have been involved in the planning processes, and to what extent projects support positive outcomes for Māori and Pasifika. We will also look at how efficiently housing projects are delivered, and what agencies are doing to ensure the quality of that housing.

4. Education outcomes

A stable and strong education system keeps learners engaged, motivated, and able to achieve to the best of their ability. A strong education system provides workers with needed skillsets, supports researchers and innovators, and creates a diverse and enriched society.

However, New Zealand's education system does not produce equitable outcomes for all learners. Public organisations struggle to address the factors behind lower rates of school attendance and higher rates of school exclusion that adversely affect some young people. Poor educational outcomes will affect the learner throughout their adult life, which adversely affects New Zealand overall.

In 2022/23, we intend to look at the design and implementation of strategies and interventions to address educational disparities. Before 2020, the Ministry of Education was focused on achieving barrier-free access to education by improving educational engagement and learning support for targeted groups of students. The Covid-19 pandemic and its effects, including lockdowns and periods of home learning, might have exacerbated existing educational disparities.³ Not all students had opportunities to study, including access to the devices or internet connectivity needed for online learning or quiet spaces to study at home.

The Ministry of Education has implemented a series of interventions and strategies to support improved equity in outcomes, such as funding to implement Iwi Education Strategies and an Action Plan for Pacific Education. However, the reasons for educational disparities are complicated, and the Ministry of Education is not the only organisation responsible for finding solutions.

3 Education Review Office (2021), *Learning in a Covid-19 World: The Impact of Covid-19 on Schools* at ero.govt.nz.

Our work will also look at how the Ministry of Education is collaborating with other public organisations to effectively support at-risk learners.

Proposed work: Understanding and addressing educational disparities

In 2022/23, we propose to examine how effectively the Ministry understands and is addressing educational disparities. We will look at both how effectively the Ministry uses information to understand the multiple drivers of educational disparities; and how this information has informed the design and implementation of strategies and interventions to address them. We may also look at some of the existing interventions, how the Ministry is monitoring them and whether they are delivering results.

5. Health outcomes

In 2022/23, we expect to look at the investment that the Government has made in strengthening mental health services. In 2018, *He Ara Oranga: Report of the Government Inquiry into Mental Health and Addiction* reported that 50-80% of New Zealanders will experience mental distress or addiction challenges, or both, in their lifetime. The report estimated the annual cost of serious mental illness, including addiction, in New Zealand to be about \$12 billion.

Recent work by the Department of the Prime Minister and Cabinet, and the ongoing work of the Mental Health and Wellbeing Commission, has monitored the Government's \$1.9 billion investment in mental health services. We have therefore decided to focus on mental health services for young people, given their increasing need for mental health support.

Proposed work: Effectiveness of mental health and addiction services for young people

We intend to assess how mental health and addiction services are meeting the needs of young people. We will report on what public organisations with responsibilities for mental health and addiction services understand about current access to services for young people, as well as the extent, distribution, and causes of unmet need for services among this age group. We will report on what these public organisations are doing to address any gaps in care or identified delays.

The forthcoming reforms in the health sector will be significant. These will affect the structure of the health sector, with all district health boards to be disestablished on 30 June 2022. The reforms have a strong focus on achieving more equitable outcomes for Māori.

We intend to closely follow the implementation of the health sector reforms. The insights gained will guide the scoping of our future work looking at the effectiveness of governance and accountability arrangements, and appropriate reporting to communities on progress..

6. Efforts to reduce child poverty

Throughout New Zealand, a significant proportion of children live in households where meeting everyday needs is a struggle. The Children’s Commissioner’s *Child Poverty Monitor 2021* reported that although child poverty, by one measure, has decreased from 22.8% to 18.4% since 2017/18 reaching its target of 18.8%, inequalities remain. For European children, the figure is 14.8%. However, 21.1% of tamariki Māori, 21.0% of Pasifika children, and 22.5% of children with disabilities are living in poverty.⁴

The Child Poverty Reduction Act became law in December 2018. The Act requires the Government to set three-year and 10-year targets for reducing child poverty. It also establishes measures to track progress on reducing child poverty that require annual reporting on identified child poverty-related indicators. The Child Wellbeing and Poverty Reduction Group, in the Department of the Prime Minister and Cabinet, leads this work.

Reducing child poverty is also linked to the Child and Youth Wellbeing Strategy and its outcome, “Children and young people have what they need”.

We will look at progress on the Government’s efforts to reduce child poverty. We had planned to look at this after completing our work on family violence and sexual violence. However, given the public interest in this topic that we saw through our survey (see Part 2), we have brought this work forward and included it in our proposed 2022/23 work programme.

Proposed work: Progress of the Government’s efforts to reduce child poverty

We intend our work to contribute towards the national conversation about what public organisations are doing to address the complex issue of child poverty. There are several elements that we are likely to focus on, including:

- reviewing the progress and effectiveness of the Government’s initiatives, and to what extent these are making a difference for children, their families, and communities;
- looking at how effectively public organisations are working together to deliver the Government’s child poverty work programme; and
- the progress the Government has made implementing its Child and Youth Wellbeing Strategy, including how information is shared with the public in ways that are meaningful and accessible.

4 Statistics for the income poverty rate are after housing costs are deducted. The full report can be accessed at www.childpoverty.org.nz.

7. Effectiveness of immigration processes

Immigration is important to New Zealand's public services, businesses, and communities. It provides skilled workers, reunites families, and brings in students and people on working holidays. Immigration New Zealand plays a vital role in this system by processing and making decisions about applications.

The immigration system has been significantly affected by the Covid-19 pandemic. To adapt, Immigration New Zealand has had to develop and implement policy at speed. Immigration New Zealand has faced several challenges, including loss of income from application fees, closure of offshore processing offices, and adapting to remote working during lockdowns.

In 2022/23, we expect to look in detail at the processing of skilled migrant visas. We want to assess how well Immigration New Zealand's processes are managed for applicants in this visa category. The timing of our work is subject to border settings; more definite timing will be provided in our final annual plan for 2022/23.

Proposed work: Immigration New Zealand resident visa processing – accountability and effectiveness of the visa process

Immigration plays an important role in New Zealand. Migrants fill many skill gaps and contribute substantially to New Zealand's economy. An effective and efficient visa processing service is critical to ensuring that New Zealand remains an attractive place to live, work, study, and visit.

We intend to assess how well Immigration New Zealand is meeting the needs of applicants. We will do this by looking at how well it is managing visa processing for skilled migrants and the ease of engagement, communication, and feedback to applicants. We are also interested in the timeliness of processes for applicants and how Immigration New Zealand deals with complaints.
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Part 4 - How well the public accountability system is working as a whole

An effective accountability system is critical to maintaining trust and confidence in the public sector and in government. Specific work we intend to carry out in 2022/23 will focus on:

1. public sector accountability to Māori;
2. planning for the future;
3. integrity in the public sector; and
4. reporting on well-being.

If these areas are not managed well, the public accountability system or public trust and confidence in that system could, in our view, be significantly undermined.

As well as these areas, we are also interested in how reforms will strengthen public sector performance and accountability and how the changes are planned, managed, and governed. We intend to keep a watching brief on the accountability arrangements made as part of the major public sector reforms, particularly in health, three waters, and tertiary education.

1. Public sector accountability to Māori

In 2021/22, we expect to complete our research on Māori perspectives on public accountability. This research is part of our broader programme of work on how the accountability system as a whole is working for New Zealanders. It will improve our understanding of Māori perspectives on how the public sector can build trust with, and be more accountable to, iwi, hapū, and whānau.

In 2022/23, we also expect to complete the performance audits we started in 2021/22 looking at how effectively the public sector is contributing to improved outcomes for Māori and supporting the Whānau Ora approach.

Proposed work: Understanding how well the public sector is delivering outcomes that matter for Māori

We will continue the performance audit we started in 2021/22 to identify areas of significant investment targeted toward improving outcomes for Māori and compare that with what has been achieved.

We intend to provide better transparency over government spending on initiatives designed to support improved outcomes for Māori. We will look at how effective the structures and resources needed to deliver the intended outcomes are and provide a better understanding of the results that are being achieved. We will talk with Māori and stakeholders who are involved in delivering selected initiatives (for example, community organisations funded to deliver programmes and services associated with the initiative), or who take part in the programmes or services being delivered and for whom any benefits are intended. We will focus on four initiatives. These are:

- He Poutama Rangatahi – administered by the Ministry of Social Development;
- the Māori Agribusiness Extension Programme – administered by the Ministry for Primary Industries; and
- Te Ahu o te Reo Māori and Whānau Engagement – both administered by the Ministry of Education.

Proposed work: How effectively the public sector is supporting the Whānau Ora approach

We expect to complete our work to provide an independent view on how effectively the public sector is supporting the Whānau Ora approach. Our work will consider how well Te Puni Kōkiri is exercising its leadership role for the Whānau Ora approach, and how well public organisations support Whānau Ora services and broader whānau-centred approaches to policy and service delivery.

The public sector has an important role in building meaningful and effective relationships between Māori and the Crown. Key to public organisations building and maintaining these relationships is honouring commitments the Government made through te Tiriti settlements.

In 2022/23, we intend to look specifically at how well public organisations are meeting their te Tiriti settlement obligations. Our work will focus on the systems for overseeing settlements and monitoring the Crown's honouring of settlement commitments.

This work could help key public organisations, such as Te Arawhiti and Te Kawa Mataaho Public Service Commission, identify how they can better support other agencies to meet their te Tiriti settlement obligations. Our sector managers will also be actively seeking information where relevant about how agencies are implementing settlement obligations, and keeping Parliament's select committees informed of progress as part of our Estimates and Annual Review briefings.

Proposed work: How well public organisations are meeting te Tiriti settlement obligations

We will look at and report on the complex system of te Tiriti settlement commitments. Our work will include who oversees and monitors the honouring of the Crown's commitments, what support is available to help public organisations meet their obligations, and what happens when commitments are not honoured in a timely and complete way.

We intend to examine whether public organisations know they have obligations and understand what they need to do to fulfil them. We will also look at the role of key public organisations (such as Te Arawhiti and Te Kawa Mataaho) in supporting the honouring of the Crown's te Tiriti settlement commitments.

2. Planning for the future

Public organisations need to plan adequately for the future and communicate these plans to New Zealanders through accountability documents and other reports. In 2022/23, our focus will be on infrastructure, cybersecurity, and climate change.

Infrastructure resilience (including cybersecurity)

New Zealanders rely on public infrastructure for our everyday well-being, including for healthcare, communications, transport, and utility supply, such as water and electricity. Given this reliance, it is important that the infrastructure is resilient and can continue operating through various threats, such as cybersecurity and climate change.

In 2022/23, we intend to carry out work looking at the governance of cybersecurity risk preparedness and response in selected public organisations. We will look at how recent and planned infrastructure investment is aligned to Te Waihanga the New Zealand Infrastructure Commission's infrastructure strategy, and how strongly New Zealand's climate change commitments are reflected in infrastructure decisions.

Proposed work: Cybersecurity maturity and preparedness

Information security is becoming increasingly complex as technologies continue to evolve. It can be challenging to keep up to date with the risks associated with them.

Managing information security risk well is essential to protect the public sector's critical information assets. Information security failures can undermine public trust and confidence in the public sector. It is important that government departments, Crown entities, and local authorities have an effective approach for managing this risk.

This year, we intend to carry out a performance audit to understand how well a small number of selected public organisations govern cybersecurity risk preparedness and response within their organisations. That work will include looking at the extent to which that governance relies on, and is informed by, the Protective Security Requirements, including the work of the National Cyber Security Centre⁵ and other relevant organisations.

Proposed work: Infrastructure Commission's Infrastructure Strategy – how is it influencing the way agencies are planning investment?

The Waihanganga the New Zealand Infrastructure Commission is due to finalise the *New Zealand Infrastructure Strategy Rautaki Hanganga o Aotearoa* in 2022. Successful implementation of this strategy should support the Government to adapt infrastructure investments and assets for current and future generations of New Zealanders.

We intend to look at how public organisations are integrating the strategy into the way they plan for and make investment decisions. In particular, we are interested in the extent to which public organisations are co-ordinating to consider climate targets in infrastructure planning and investments.

Local government climate action

Reflecting the international consensus that urgent action is needed to respond to climate change, New Zealand has a legislated target of net zero greenhouse gas emissions by 2050 and the Carbon Neutral Government Programme's more immediate target of net zero emissions by 2025. Both targets will require significant transformation and change in Government operations and across all sectors of the economy.

The actions required to meet the targets, and which organisation will need to carry them out, will become clearer as the Government confirms its policy responses and strategies for reducing emissions and adapting to the effects of climate change.

5 The National Cyber Security Centre is part of the Government Communications Security Bureau. Its role is to help New Zealand's most significant public and private sector organisations protect their information systems from advanced cyber threats.

Local government will play a significant part. Councils have an important role in understanding, planning for, and responding to the effects of climate change. In 2021/22, we looked at the 2021-31 councils' long-term plans to see how councils are preparing to respond to climate change, including the councils that had declared climate emergencies.

In 2022/23, we intend to take this work further by examining and reporting on the readiness of the local government sector to respond to climate change. We will focus on the actions councils are taking to respond to climate change, including what specific commitments have been made, how those commitments are prioritised and reflected in council plans, and whether the councils are supported by appropriate funding, governance, and accountability arrangements.

Proposed work: Climate change and local government

In our 2021/22 audits of the councils' long-term plans 2021/31, we considered how councils are factoring climate change into their planning and proposed spending decisions, particularly for areas that might become more vulnerable to climate change effects and for significant infrastructure projects.

In 2022/23, we will build on this work by carrying out a performance audit of the readiness of the local government sector to respond to climate change. We will evaluate how a cross-section of councils are preparing for and setting priorities for their climate response, including steps they are taking to respond to climate change effects, reduce greenhouse gas emissions, and transition to a low carbon economy. We will also evaluate how councils assess and report on progress towards the climate actions they have committed to, and the resourcing and governance arrangements they have in place.

This work will provide us with a baseline from which to assess future progress, and our audit should help councils that are yet to determine their climate actions.

3. Integrity in the public sector

Maintaining public trust and confidence in the public sector is essential for public organisations to operate effectively, achieve the impacts they are seeking, and contribute to their stated outcomes. Trust is built over time and is maintained by demonstrating competence, reliability, and honesty.⁶ Where there is a question about any one of those, trust and confidence can erode. It is important that public organisations and their staff are seen to be meeting high standards of integrity.

In 2022/23, we will continue our work to support public sector integrity. We expect that our work will continue to involve collaboration with other organisations where appropriate – for example, Te Kawa Mataaho Public Service Commission, the Office of the Ombudsman, Transparency International New Zealand, and the Serious Fraud Office. We will also engage

6 Adapted from O'Neill, O (June 2013), "What we don't understand about trust" (video), www.ted.com.

with a wide range of public organisations to encourage further discussion and promote good practice.

Proposed work: Promoting and supporting the integrity framework and guidance

Before the end of 2021/22, we are intending to publish an integrity framework and guidance based on best practice and wide consultation across the public sector. In 2022/23, we will focus on encouraging public organisations to assess their organisation relative to the integrity framework. We will identify additional supporting integrity resources to support the use of the framework, including considering the findings from our research on Māori perspectives on public accountability.

In 2022/23, we will also work to translate the integrity framework and guidance into a performance audit methodology we can use to better assess the integrity culture in public organisations.

Proposed work: Looking at integrity in central government procurement

In 2022/23, we will continue our multi-year performance audit work programme on integrity. We plan to examine how government departments support integrity practices when they procure goods and services in emergency situations, and how they provide transparency to the public. We are also interested in the roles senior staff play in upholding integrity standards when procuring during an emergency.

Proposed work: Monitoring progress: Operation Respect (New Zealand Defence Force)

Operation Respect, a programme aimed at eliminating inappropriate and harmful behaviours and sexual violence in the New Zealand Defence Force, was first launched in 2016. In 2020, an independent review by the Ministry of Defence into the programme recommended that the New Zealand Defence Force request the Auditor-General to carry out an audit of the New Zealand Defence Force's progress on Operation Respect every two years for 20 years.

Stage One (2021-2026) of our audit programme will focus on how effectively the New Zealand Defence Force has designed and re-set Operation Respect, through to when we expect to see some progress in improved outcomes. The first performance audit is focusing on how well Operation Respect has been designed and set up to achieve the aims of the programme. We expect to complete this work in 2022/23.

4. Reporting on well-being

The Public Finance Act 1989 was amended in 2020 to improve the reporting of well-being objectives and the state of well-being in New Zealand.

The Government is now required to set, and report on, well-being objectives annually. The Treasury is required to report on the state of well-being at least once every four years.

We understand that the Treasury will publish the first Wellbeing Report in November 2022. We intend to provide commentary on the report, including looking at the report's position in the Treasury's suite of stewardship reporting obligations.

Proposed work: Commentary on the Wellbeing Report

Using indicators, the Treasury's Wellbeing Report must describe the state of well-being in New Zealand, how it has changed over time, and the sustainability of, and any risk to, it. We understand the first Wellbeing Report will be published in November 2022.

The Wellbeing Report is one of a suite of stewardship reports the Treasury is responsible for. We will look at how well it describes the state and sustainability of well-being in New Zealand. We will also look at the report's position and place in the suite of stewardship reporting and how it is used to support the quality and depth of public information and the Government's long-term well-being objectives.

Part 5 – Keeping New Zealanders informed about public sector performance and accountability

To have trust and confidence in the public sector, New Zealanders need to be informed about the issues that matter to them in ways that are meaningful. Our regular reporting is the main way we can keep New Zealanders informed about how the public sector is performing. In 2022/23, we will continue to carry out:

1. research on public sector accountability to local and regional communities;
2. reporting on sector-level performance reporting; and
3. our regular reporting.

We intend to complete our work on understanding what information about public services New Zealanders consider relevant and important. We will also continue our work in tracking reported performance across sectors subject to significant reform such as health, three waters, and tertiary education, and intend to make this publicly available data more accessible.

1. Public sector accountability to communities

Effective public accountability is critical to maintaining the trust and confidence that the public has in government. In 2020/21, we started a multi-year programme of work to identify what information about public services a community might consider relevant and important.

Part of our work involves researching in more depth what specific communities consider important. In 2022/23, we intend to talk directly with different communities about the engagement, information, and feedback mechanisms that might help to maintain their trust and confidence in public services, and the extent to which they feel those are in place.

Proposed work: Public sector accountability to communities – research
<p>In 2022/23 we plan to carry out research into what the public considers important to understand the performance of public services and their impacts on community outcomes. We will explore community perspectives on services and outcomes the public sector is accountable for, examine what communities want to know about public sector performance, and how they would like to access that information and engage with it.</p> <p>Our research will inform our work on improving performance reporting in the public sector, as well as the issues we choose to focus on and how we present our own information about the performance of the public sector.</p>

2. Sector-level performance reporting

To build and maintain trust and confidence in the public sector, it is important that New Zealanders understand what value they are getting from public spending. We know that the issues and questions that matter to Parliament and the public often relate to outcomes at a whole-of-society or sector level. Public organisations often work together across a sector or more broadly towards improving outcomes – such as in health, education, and transport, or outcomes for specific population groups such as for Māori, Pasifika, and disabled people.

Budget 2022 includes piloting changes to the public finance system that are focused on establishing “clusters” (for example, Natural Resources and Justice). These clusters are intended to enable public organisations to co-ordinate and collaborate, particularly on long-term objectives across sectors.⁷ Regardless of how the public sector is organised, the effectiveness of government spending and performance needs to be clear. The ongoing reporting requirements for these clusters will be important to ensure that there is appropriate public accountability. We will continue to track performance across sectors, including for established clusters. Our sector managers will brief select committees, where appropriate, on this.

Proposed work: Presenting a picture of sector-level performance reporting

We intend to begin work on providing Parliament and the public a better view of how well the public sector is performing at a sector level. In 2022/23, we expect to pilot this work in the transport sector, with consideration of public organisations that contribute to achieving the outcomes described in the Transport Outcomes Framework⁸.

We will draw on and bring together publicly available information from the transport sector and provide commentary on how well the public sector is reporting on its performance. The focus will be on assessing the quality of performance reporting that is about what progress is being made on desired outcomes and priorities, major initiatives, value for money, and the quality of services delivered. Our work will focus on identifying where there are gaps or issues in the quality of existing performance reporting as well as where the transport sector is reporting well on its performance.

The aim of this work is to enable Parliament and the public to assess how effectively and efficiently the public sector is using its resources to achieve the Government’s transport objectives.

The pilot work will inform the approach we will take on other sectors or on outcomes for society as a whole.

7 See New Zealand Government (2021), *Budget Policy Statement 2022* at treasury.govt.nz.

8 See Te Anga Whakatakoto Hua mō ngā Waka – Transport Outcomes Framework at transport.govt.nz

In 2022/23, we will also be drawing on the data published in annual reports to see what it reveals about how well public organisations involved in reforms for tertiary education, health, and three waters, are maintaining their performance during the transition periods.

Proposed work: Performance information in sectors undergoing major change

The Government is currently pursuing significant structural reforms across the public sector. This includes reforms to tertiary education, the health and disability system, and three waters service delivery.

Significant reform presents risks to performance. It is easy to underestimate the complexity, cost, and time to transition and implement reforms that can result in disruption of service and losses in productivity and capability.

We have developed and now maintain a database of performance information drawn from published annual reports of several types of public organisations. We use this information to inform the different types of work we do (such as annual review briefings we provide to Parliament's select committees).

We are looking at how we can make this data more accessible to the public by publishing it on our website.

This year, we will draw on this information to see how well public organisations involved in reforms are maintaining their performance during the transition. In time, we will see whether reforms have resulted in the performance improvements they intended.

We will identify relevant performance data published by public organisations involved in reforms and establish a baseline against which to track progress. We will use this work to inform our advice to select committees and consider publishing the findings on our website.

3. Our regular reporting

Each year, we consolidate the results of our annual audits in central and local government, and other sectors. We publish the main findings in sector reports and letters. We use these products to advise select committees, help keep the public informed, and help plan our work programme. We also report on the results of our annual audit of the financial statements of the Government. We regularly produce reports that focus on Auckland Council.

Proposed work: Sector reports

In 2022/23, we plan to prepare the following sector reports:

- Observations from our central government audits: 2021/22.
- Results of the 2021 school audits.
- Results of the 2021 audits of tertiary education institutions.
- Results of the 2021/22 district health board audits.
- Local government: Results of the 2021/22 audits.

Proposed work: Auckland landscape scan

About 33% of New Zealand's population live in the Auckland region. By 2043, Auckland's population is expected to increase by 600,000. This will take the total Auckland population to 2.2 million. Auckland is diverse and home to people of more than 200 different ethnicities, with 40% of Aucklanders born overseas.

In 2019, public sector spending in Auckland was estimated to be 36% of the total public sector spending for the country. Nationally significant public sector work programmes have major policy and delivery components in Auckland. About 31% of public sector employees are based in Auckland.

Managing the infrastructure needed for Auckland's growth is increasingly addressed through jointly funded (Crown and Auckland Council) large-scale infrastructure projects. This creates complexity in governance, accountabilities, procurement, and monitoring outcomes for these projects.

We intend to produce an Auckland landscape scan to describe the Auckland context and to integrate and align information to assess how the public sector is performing in the region.

Proposed work: Auckland Council review of service performance (topic to be confirmed)

Section 104 of the Local Government (Auckland Council) Act 2009 requires the Auditor-General to review the service performance of Auckland Council and each of its council-controlled organisations from time to time. We are assessing possible topics for this next review.

In combination with our annual audits, we carry out appropriation audits of government departments. These are designed to check that government expenditure is within the authority provided by Parliament. We also carry out procedures for our Controller function in keeping with a Memorandum of Understanding we have with the Treasury. We report our findings and conclusions to the Treasury throughout the year in monthly Controller reports.

Every year, we present a report to Parliament that includes an account of the work carried out under our Controller function for the full financial year, along with our findings and conclusions. We also produce an interim report on our half-year findings (our work from 1 July to 31 December of each year) and various reports on matters of interest.

Proposed work: Half-year Controller update

Our Controller function is a core part of our role. It provides assurance to Parliament and the public about whether the Government has incurred expenditure in line with Parliament's authority. We report publicly on our work.

In 2022/23, we will report our findings for 2021/22 in our report *Observations from our central government audits: 2021/22*. We will also continue our regular half-year Controller update, which provides an account of our work and findings for the first six months of 2022/23 and publish Controller reports on other matters of interest.

Drawing on insights from our work, including our regular reports, we also provide advice and support to Parliament and select committees to assist in their scrutiny of public organisations' performance.

Proposed work: Advice and support to Parliament and select committees

Drawing on information and insights from our work, we provide advice and support to Parliament and select committees to assist in their scrutiny of public sector performance. This includes their annual reviews and their scrutiny of forecast spending through the Estimates of Appropriations examinations after the Government announces its Budget each year.

Last year we changed how we follow up on our performance audits. We are now following up most audits within two years of completing the audit. If an audit is considered appropriate for this type of follow-up, we write to the public organisation asking for an update on how it is progressing our recommendations from the previous performance audit. We publish the response on our website. Based on the information provided, we will decide whether further follow-up is required, including whether further substantive audit work is appropriate.

In 2022/23, we intend to follow up on progress with the recommendations for the following performance audit reports:

- *Inland Revenue Department: Procurement for the Business Transformation programme;*
- *Using different processes to protect marine environments;*
- *Managing freshwater quality: Challenges and opportunities;*
- *Strategic suppliers: Understanding and managing the risks of service disruption;* and
- *The Government's preparedness to implement the sustainable development goals.*

Part 6 - Sharing insights about what “good” looks like

To improve their performance, public organisations need to understand what is expected of them. They also need relevant good practice guidance. In 2022/23, we intend to continue sharing examples of good practice to support public organisations to improve.

After the local government elections in October 2022, we will offer induction sessions to new councillors and provide them with our good practice resources on topics of interest, including managing conflicts of interest.

We will also maintain our focus on supporting independent audit and risk committees. We see these committees as critical in supporting public organisations to improve their performance and accountability.

Proposed work: Helping to support the effectiveness of audit and risk committees
Independent audit and risk committees are critical in supporting effective governance, accountability, and transparency of public organisations.
Building on our work in 2021/22, we will continue to support and strengthen these relationships by focusing our engagement with audit and risk committees for targeted sectors.
We will focus on:
<ul style="list-style-type: none">• continuing to run local and central government audit and risk forums; and• reviewing and updating our good practice guidance for audit and risk committees.

We will continue producing good practice resources on topics of interest to the public sector. These include good practice guidance for audit and risk committees (an update of our existing guidance) and good practice guidance on performance reporting. As discussed in Part 4, we will also prepare additional material to support the use of our integrity framework. Where appropriate, we plan to work with other organisations that prepare good practice on similar topics to help public organisations improve.

Proposed work: Good practice guidance on performance reporting

We want to help public organisations improve how they report on their performance, and enable more effective public accountability, by providing regular insights and examples of good practice on performance reporting.

In 2021/22, we published the first of a series of guidance on performance reporting, focusing on good examples from central government of:

- reporting on what is important to users;
- providing a coherent account of performance; and
- reporting on impacts and the contribution to outcomes.

In 2022/23, we expect to publish further good practice guidance on performance reporting. After the release of the first guidance, we will consult with public organisations and other stakeholders to determine the focus of the second guidance. It might include a focus on local government, reporting on major new initiatives, new disclosure requirements in the accounting standard, or effective service reporting linked to financial reporting.

We will use existing forums, our “Sharing good practice” speaker series, and other relevant events to share good practice and examples of practices and processes that are done well. We will also continue to send out our quarterly “Auditor-General’s Update” to chief executives and audit and risk committee chairpersons. These provide public organisations’ chief executives and governors with information about our work and shares insights and good practice.

Proposed work: Sharing good practice speaker series

We intend to continue our quarterly speaker series where we host online and in person events with a range of speakers and panellists from the public and private sectors who share their good practice experience, practices, and processes.

To help improve public sector procurement practices, we also intend to publish a report reflecting on our findings from our three-year work programme on procurement.

Proposed work: Procurement reflections report – wrap up of our procurement work

Procurement is the process that public organisations use to obtain different kinds of goods and services to support their work. We want to support public organisations to get the best possible outcomes from the spending of public money, which is why we started a multi-year work programme on procurement in 2018/19.

The work programme began with an introductory report: *Introducing our work about procurement*. Since then, we have produced a range of procurement-related reports, some of which are still underway. A procurement reflections report is the final piece of work in this work programme. The reflections report will analyse our past procurement reports and identify key themes and good practice. We wish to inform and engage key public sector stakeholders (including Parliament and officials working in procurement functions) on our findings with the aim of improving public sector procurement practices.

Appendix 1: Summary of the public organisations we audit, as at March 2022

Organisation categories	Number of organisations
Local authorities	78
Airports (including related entities)	24
Energy companies (including related entities)	36
Port companies (including related entities)	18
Other council-controlled organisations ¹	144
Licensing and community trusts (including related entities)	29
Cemetery trustees	1
Other local government organisations ²	62
Total local government	392
Financial Statements of the Government	1
Government departments (including related entities)	56
State-owned enterprises and mixed-ownership companies (including related entities)	34
Crown research institutes (including related entities)	13
District health boards (including related entities)	39
Schools (including related entities)	2479
Tertiary education institutions (including related entities and Workforce Development Councils) ³	64
Other Crown entities ⁴	89
Administering bodies ⁵	38
Fish and game councils (including related entities) ⁶	15
Other central government organisations ⁷	115
Rural Education Activities Programmes	14
Total central government	2957
Government of Niue (including related entities)	9
Government of Tokelau (including related entities)	2
Public Audit Act section 19 audits ⁸	2
Total	3362

1. These are council-controlled organisations as defined in the Local Government Act 2002 (other than those that are airports, energy companies, or port companies).
2. These are related to local authorities but are not council-controlled organisations – for example, organisations exempted from being council-controlled organisations under the Local Government Act.

3. On 4 October 2021, six Workforce Development Councils were established through the Reform of Vocational Education.
4. These are statutory Crown organisations (Crown agents, autonomous Crown organisations, and independent Crown organisations) listed in Schedule 1 of the Crown Entities Act 2004 and Crown entity companies listed in Schedule 2 of the Crown Entities Act.
5. These are administering bodies and reserves boards listed in Schedule 4 of the Public Finance Act 1989.
6. These are the New Zealand Fish and Game Council, 12 regional fish and game councils, the New Zealand Game Bird Habitat Trust Board, and the Game Animal Council, all listed in Schedule 4 of the Public Finance Act.
7. These are other central government organisations that do not have their own specific category. The majority are statutory organisations established under specific legislation, as well as other organisations listed in Schedule 4 of the Public Finance Act that are not categorised as reserve boards or fish and game councils.
8. These are entities audited under an arrangement in accordance with section 19 of the Public Audit Act 2001.

Appendix 2: Estimated timing for the start and completion of our proposed 2022/23 work programme

How well the public sector is improving the lives of New Zealanders

Focus areas	Work proposed for 2022/23											
	21/22 Q1	21/22 Q2	21/22 Q3	21/22 Q4	22/23 Q1	22/23 Q2	22/23 Q3	22/23 Q4	23/24 Q1	23/24 Q2	23/24 Q3	23/24 Q4
Covid-19 response and recovery					✓	✓	✓	✓				
Family violence and sexual violence				✓	✓	✓	✓					
Housing outcomes	✓	✓	✓	✓	✓							
					✓	✓	✓	✓				
Education outcomes					✓	✓	✓					
Health outcomes				✓	✓	✓	✓					
Efforts to reduce child poverty							✓	✓	✓	✓		
Effectiveness of immigration processes									✓	✓	✓	

How well the public accountability system is working as a whole

Focus areas	Work proposed for 2022/23											
	21/22 Q1	21/22 Q2	21/22 Q3	21/22 Q4	22/23 Q1	22/23 Q2	22/23 Q3	22/23 Q4	23/24 Q1	23/24 Q2	23/24 Q3	23/24 Q4
Public sector accountability to Māori							✓	✓	✓	✓		
	✓	✓	✓	✓	✓							
	✓	✓	✓	✓	✓	✓						
Planning for the future					✓	✓	✓	✓				
					✓	✓	✓	✓	✓	✓		
Integrity in the public sector					✓	✓	✓	✓				
				✓	✓	✓	✓	✓				
	✓	✓	✓	✓	✓	✓	✓	✓				
Reporting on well-being					✓	✓	✓					

