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# Supporting accountability through trusting relationships

May 2025

*Our study of established community-government partnerships identifies ways for organisations to strengthen their accountability practices when they work together to achieve shared goals.*

Communities and government have a long history of working together to help improve New Zealanders' lives.

Using their local connections and knowledge, community organisations can work effectively to meet their community's needs and aspirations in innovative ways.

Government organisations can offer public funding and other resources, different expertise, and can influence the public sector to help achieve sustainable, large-scale results. Partnering effectively with community organisations, iwi, or the private sector can also lead to better outcomes.

Showing the public how well you've performed and the difference you've made is always important when public money is being spent. Accountability to a particular community is also important when that community's expectations have been raised – for

example, when the community stands to benefit from an activity or may also be involved in its delivery.

We'd already found, from our previous work, that five elements are essential for effective accountability when organisations work together.

## [Essential elements of public accountability](#)

- understanding each other and the nature of the working relationship;
- having clear objectives;
- sharing relevant accountability information;
- having suitable opportunities to discuss, challenge, and use that information; and
- agreeing what happens when things do not go as expected.

We wanted to better understand how the five elements described above operate in practice and where challenges and opportunities might lie.

Our aim was to provide insights that organisations could consider when setting up or strengthening community-government partnerships.



OFFICE OF THE AUDITOR-GENERAL

Te Mana Arotake

To supplement what we know about the five elements, we spoke with people working in three partnerships between community organisations and government organisations:

- **Manaaki Tairāwhiti** in Gisborne brings together local iwi and social sector leaders, with Ministry of Social Development support, to help address complex intergenerational problems and enable all Tairāwhiti whānau to flourish;
- the **Taranaki Mouna Project** in New Plymouth is restoring the ecological resilience of the Taranaki mouna and sustaining the health and well-being of Te Kāhui Tupua and their people, working with the Department of Conservation and other partners; and
- the **Kaipātiki Community Facilities Trust** provides activities and services for the people of Kaipātiki on Auckland's North Shore, with the aim that, working with the Kaipātiki Local Board, people are engaged, connected, healthy, thriving, and proud to live in Kaipātiki.

This article discusses what we've learned.

We also provide a summary of good practices we observed and some useful [resources](#) at the end of this article.

## Trust is integral to accountability

Trusting relationships between community and government partners are at the core of effective accountability arrangements.

Trust supports open, honest conversations and an ability to work together to agree when, how, and to whom partners will account for achieving shared outcomes.

Trust supports partners to raise issues and address them constructively, to continuously learn, innovate, and take some risks.

### Take the time to understand each other

Community and government partners need to take enough time to understand their individual and collective interests and what each brings – their strengths and limitations.

We found that community organisations did not always understand the constraints of government organisations and the system they operate in.

Community organisations sometimes experience these constraints as impeding progress in making a difference for the local community.

We heard, for example, about processes that were sometimes seen as more complicated than necessary for activities needing a “quick fix” in the community. Elsewhere, some people were disappointed that government organisations did not always take steps to address known system barriers faced by whānau, such as access to the right support.

Conversely, we were told that in some instances community partners did not provide performance reports on time or with the information required by the government partner.

*One official reflected that you can't just “mash everything together”, particularly community and government approaches to work that can be like oil and water, and which may also rest on traditionally uneven power dynamics.*

It is important to bring together “top down” and “ground up” approaches and reconcile the different ways that community and government organisations work.

This involves organisations being realistic and upfront about their constraints and the limits of what they can do.

### Know what you're trying to achieve

The partnerships we looked at were founded on supporting local ways of working and doing things differently.

A flexible and improvement-oriented approach supports partnerships to adapt and evolve as they go about their work.

Getting off to a good start and getting the basics right is important – what partners sign up to, and will be accountable for, needs to be broadly achievable and clearly understood.

Our study confirmed the importance of agreeing on a clear purpose, having a shared vision, and agreeing on the desired outcomes.

It might be relatively straightforward for partners to agree in principle on an overarching outcome – what their partnership should collectively achieve and why. For example, where parties agree that their local community should thrive.

Aligning what those outcomes mean for each partner – and from there, where the accountabilities sit and how they will be demonstrated – can be less straightforward.

The more specific objectives and outcomes are, the less room there is for misunderstanding.

*What exactly would be changed and improved, and for whom, if the partnership were successful?*

### Talk about how the partnership will work

People we spoke with said that agreeing the “how” – the activities, the method of doing the work, and the performance measures – was a particularly challenging part of the partnering process that also evolved.

Agreeing the “how” involves working through:

- how the partnership’s vision will be operationalised and its outcomes achieved;
- how partners will work individually and together;
- how performance will be understood, measured, and reported; and
- how success is defined and what evidence for that success is needed.

This work is important. It shapes expectations and has implications for how partners will be held accountable to multiple stakeholders – to each other, to funders, and to communities.

*Working through a partnership development process is crucial for laying foundations and setting the tone, as well as designing and testing how the collaboration will work in practice.*

Guidance on programme or system design and evaluation frameworks can be helpful (see the [resources](#) later in this article).

However, the role of ongoing in-person interactions between the partners should not be underestimated. These interactions help to clarify the working relationship and accountability expectations.

In the Taranaki Mounga Project, we heard about the need for the founding groups – eight Taranaki iwi, NEXT Foundation, Shell Oil, Toi Foundation, and the Department of Conservation – to take the time to learn about each other. This included understanding their different interests and goals as well as the different power dynamics in their relationships with each other.

The process involved “lots of cups of tea” early on with iwi, to find out what was important. It also involved drawing on lessons from other approaches and having “hard conversations”, to build trust and agree on the desired outcomes.

Even so, some officials told us they wished they had taken more time in the design phase:

*“We scoped out and went straight into implementation without the big design piece... so we had to Band-Aid.”*

The Department of Conservation and other Taranaki Mounga Project parties had to work to align processes and systems for planning, budgeting, collecting data, and reporting. Interviewees reflected on the need to align these elements early when establishing a partnership and accountability mechanisms.

We heard that the Taranaki Mounga Project went through extended “storming, forming, norming” processes. We were told that it took time to get beyond an initial “us versus them” mindset. We also heard that it was important for parties to remember they were not wanting to build a “fiefdom” but work collectively for the mountain.



## Recognise the value that each other brings

Manaaki Tairāwhiti also went through a significant period of taking what they described as “naïve” first steps. Support from the Ministry of Social Development was essential in allowing the initiative to trial approaches to its work.

For Manaaki Tairāwhiti, iwi vision and leadership were, and remain, critical. We also heard that it was useful for iwi to draw on their knowledge about how the public sector works to help develop their Place-Based Initiative.

Manaaki Tairāwhiti found that early use of business coaches and training in systems thinking methodology, provided by the then State Services Commission, was particularly valuable.

## Formalise basic expectations

The three partnerships we looked at all had formal accountability agreements. They outlined the partnership’s purpose, objectives, desired impacts, and intended outcomes. They set out relationship expectations between the partners and how they would achieve their shared goals.

The agreements described the partners’ roles and responsibilities. Although the agreements set out collaboration expectations, they also included explicit recognition of the autonomy and independence of the individual parties, as well as respective responsibilities and accountabilities.

The agreements also had high-level provisions about monitoring, reporting, auditing, or reviewing the partnership’s performance.

Other supporting documents, such as frameworks, business plans, and work programmes, described the strategic or operational arrangements for meeting objectives.

While these formal agreements and other reference documents were useful to set out high-level expectations, we also found that what worked best to develop meaningful accountability arrangements was spending time and working together.

### Be explicit about principles and values

The partnering agreements we saw all stated the relationship principles or values that were expected to guide the partners’ interactions, behaviours, and approach to work.

These included principles of good faith or honesty, transparency and open communication (“no surprises”), and reflected a commitment to co-operation and collaboration.

They included reference to acting in mana-enhancing ways and celebrating successes, as well as addressing issues early. Partnering agreements all made reference to the importance of learning.

## Agree upfront what to collect and what to report

Our work highlighted the value of partner organisations agreeing what accountability information needs to be gathered and shared.

When information is reported about the partnership’s progress, it must be fit for purpose and take the different operating models and priorities of the partners into account.

For example, reporting can be resource intensive and a burden for community organisations, particularly when they hold other government contracts and are expected to provide information for different reporting cycles and in a range of different templates.

Partners need to carefully consider:

- the supply and demand of information – what each partner needs and what each can and will provide;
- when and how that information will be made available; and
- the amount of reported information, its form, its focus, and its timeliness.

Many people told us that it was challenging when the measures in contracts, or other information requirements, were:

- not mutually agreed as the right ones or not focused on what matters most; and/or
- not easily able to be reported on.

Government partners need to fulfil their obligation to account for the use of public funds. However, they should be open to considering different ways of measuring and reporting outputs and value if it will lead to an overall better understanding of progress towards the longer-term (and often social) outcomes the community partnership seeks.

Reporting needs to tell a nuanced performance story using information that reflects what matters most to various stakeholders and can be acted on.

Many interviewees considered the Manaaki Tairāwhiti partnering agreement with the Ministry of Social Development a good example of a well-balanced, high trust accountability arrangement. The partnering agreement was described as usefully open and flexible, rather than prescriptive, in how outcomes are delivered and measured.

The agreement specified that information to be collected and reported would be in “whānau voice” – listening to the needs of families in Tairāwhiti and the barriers they face in getting help. The agreement allowed for the “Manaaki Tairāwhiti Way of Working” (‘whatever it takes’), rather than “you must deliver these 23 widgets and it must be in this way.”

Several people we spoke with identified opportunities for enriching partnerships’ accountability information, making it more readily available, and reducing the information production demands on community organisations.

Those opportunities included:

- anytime access to an interactive (Power-BI) dashboard and reporting tool;
- anytime access to financial records through online accountancy software; and
- options for consolidating reporting, with appropriate artificial intelligence support (such as automating repeated reporting tasks).

## Be clear about how you will resolve disputes

Partnering agreements need provisions for resolving disputes and breaches. It helps when both partners can decide appropriate courses of action and have clauses about reasonable expectations or behaviours (as well as more standard clauses about termination, liabilities, and indemnities).

It can be useful for agreements to also outline how they might deal with events that might be foreseeable or contingent. For example, the Taranaki Mouna Project agreement outlined what parties agreed should happen if a Treaty settlement for Taranaki mouna were to be reached during the life of the project.

## Test and learn

Although the partnerships we looked at carried out reasonable scoping, due diligence, and relationship development activities before formalising their partnering agreements, we heard that the partners were still “figuring things out” and adjusting well after the agreements were signed. In one partnership, we were told it took the partners several years to fully understand and live the values they had agreed on paper.

Parties’ expectations were not always aligned, particularly at an implementation level. Even where partnering agreements explicitly identified accountability expectations, we found that they needed to be meaningful and demonstrable to all parties – again, more than just words agreed on paper.

The nature of the relationship became clearer as partners put it to the test and developed ways of working together that matured over time.

Partners developed their relationship and understanding of each other on the job and through spending time together, particularly “at place”, in the local community.

*Our work reaffirmed the importance of people continuing to discuss, and actively manage, their own and others’ expectations of the working relationship.*

The partnerships worked to improve their effectiveness in a range of ways, including carrying out formal reviews and evaluations.

We also heard about the need for informal or more flexible ways of holding one another to account.

We heard that government organisations can be slow moving, risk averse, and rigid, with a long chain of management and a default setting to head office priorities and decision-making.

This could be frustrating, particularly for community organisations used to running a lean operation, leveraging their networks, and “getting stuck in”.

It’s important that government organisations consider how they can empower frontline staff and decision-makers to act quickly, with appropriate safeguards.

The Department of Conservation told us that it identified where it could (or had to) step back and let others lead. When it did, there were successes – through partnership with the NEXT Foundation, goats on the Taranaki Mounga were eradicated within six years, enabling the end of a near century-long eradication programme.<sup>1</sup>

*“We should join accountability with relationship trust, because the less trust and relationship you have, the more rigid and over-systematised you need your accountability.”*

Given the value of strong relationships for effective accountable partnerships, it’s also essential to think about how to ensure continuity, including when staff change. Building wider organisational understanding of how the partnership works can help develop others’ knowledge and capability.

## Communicate openly

Even though partnerships might agree a “no surprises” approach, surprises can still happen. We found that open communication was critical for working through issues. Resolving issues constructively can strengthen relationships further. Partners generally recognised the need to compromise and to move forward for the collective purpose.

Community partners told us that they were trusted to get things done but that, on occasion, government partners or project leaders had respectfully “pulled them into line”. Strong relationships meant that reminders about matters such as the scope of work were raised collegially.

Similarly, project sponsors or the chairperson of governance structures can play an important role as the “glue” in promoting unity and bringing board members “back into the fold” if they haven’t been acting collectively.

## Explore different ways to account

Arguably, the most important aspect of accountability is how progress and results are communicated or demonstrated to the people and places the partnerships were set up to benefit.

All three partnership agreements we looked at included general expectations about communicating with their stakeholders. Interviewees were generally mindful of the need to account to the people whose lives they intended to improve through their work. The partnerships varied in how they gave effect to this.

People we interviewed did not see formal written documents (such as annual reports) as the main way for informing communities about their work. Rather, the partnerships showed the public what they were doing – they were accountable through the services they provided and their actions in the community.

One partnership, for example, invited kaumātua to events that demonstrated how the partnership had used the information they had given. We also heard about deliberate “hearts and minds” approaches and effective use of social media (including Facebook and Instagram) to share information, seek feedback, and request volunteer support.

In the Manaaki Tairāwhiti case, accountability to whānau is realised through navigators’ direct work – helping whānau get what they need and developing a plan with them.

Regardless of the mechanisms used, it is important that partners agree how they will meaningfully account to their communities. Adapting their approaches in response to community feedback is important too.

1 [It’s goodbye to goats in Te Papakura o Taranaki after 100 years.](#) | Stuff

## Understand context

People we spoke with generally recognised the usefulness of real-time, real-life information provided through a range of formats to supplement conventional written reporting.

Interviewees told us about “soft” evidence and “intangibles” that reporting templates do not cover. Examples of non-quantifiable impacts included creating community connections and a sense of regional belonging, and developing potential community leaders.

In one partnership, “context meetings” between the government organisation and delivery partners provided an opportunity for sharing more qualitative information and explaining why performance metrics might not have been met.

The Kaipātiki Community Facilities Trust runs informal “network meetings” that bring together people working across the community (including frontline staff from government organisations) to share information.

We heard that Kaipātiki Local Board members find it useful when the Trust manager fronts up to discuss the Trust’s quarterly reports at Board meetings. Members of the community may attend those meetings, which are open to the public, recorded, and made available online afterwards. The public also has access to reports that are on the agenda for discussion before and after those meetings.

It is also important that people who receive formal reporting go out to where they can see evidence of their partnership’s performance first hand. Members of the Kaipātiki Local Board told us they found it useful to attend events run by the Trust and to speak directly with community members.

Although close connections with communities can strengthen a partnership arrangement, there is still a need to maintain integrity in decision-making and use of information.

People we spoke with were mindful of this and the need to ensure sound management of any real or perceived conflicts of interest that might be heightened in small communities.

## Be guided by the mission and connection with community

Although all partners respected the need to account for the use of public funds, for most people we spoke with accountability was more about communities and connections.

Connections to the local community play a strong role in motivating individuals to act in the right way and hold themselves and others to account for the partnership’s work.

For some interviewees, accountability was an expression of personal and professional ethics or tikanga.

*Accountability was described as sitting close to integrity, about knowing your purpose, facing the right way, holding firm to the vision, and honouring a duty to care.*

When community–government partnerships are led in or by communities, the local context can heighten expectations of delivery.

The stakes can be even higher in close-knit communities where the “doing” takes place and face-to-face encounters are common. Partners might feel more directly answerable for what has or hasn’t been achieved in the community.

*Repeated real-life exposure to the community that partners serve, and may themselves also belong to, can create an elevated, ongoing sense of accountability.*

In such cases, accountability can be seen as being a good citizen – which can extend beyond the professional responsibilities of being a good public servant.

Personal values and attributes that promote open, honest accountable behaviours and practices are also important. We consistently heard about the need for strong leaders who can foster a culture of collaboration and compromise for the greater good.

## Conclusion

Many of the practices that we previously found to be important in the public accountability system also apply to community–government partnerships.

These include the five elements of accountability and the practices set out in our guidance for ensuring integrity, effective governance, and meaningful performance reporting (see [resources](#)).

Our findings also align with some of the insights from work looking at [Māori perspectives on accountability](#), including principles of kanohi kitea (the seen face) and whakawhanaungatanga (establishing and maintaining relationships).

*Clarifying the nature and balance of various forms of accountability and expectations about how they are met formally and informally within partnerships remains critical.*

When considering what accountability arrangements might be effective in partnerships, it helps to think about:

- how the partnership will set and maintain the foundations of trust, through shared objectives, understanding, and investing in strong relationships; and
- the role of the community and community setting in motivating an extra sense of duty when partners have close connections to the community (the people and the whenua).

## Good practice tips

Some key considerations for organisations when developing or strengthening accountability arrangements in collaborative working relationships:

Allow sufficient **time and flexibility** to develop and evolve the partnership, and consider the **principles, and behaviours** that will guide its enactment.

**Invest in building and maintaining relationships**, including through face-to-face interactions in the community.

**Understand each other's interests, operating environments, culture, and ways of working.** This includes each other's wider accountabilities and constraints, as well as capability, capacity, and priorities.

Seek to **align processes and systems early on** for planning, budgeting, collecting data, and reporting.

Clearly set out partners' **individual responsibilities** (including statutory obligations) as well as **joint accountabilities** for achieving shared partnership goals.

Determine how, when, and to whom **information about partnership progress and performance** should be communicated. This includes:

- agreeing what matters, how to measure it and how impacts and outcomes will be meaningfully demonstrated to communities, funders, and other stakeholders; and
- considering use of informal and real-life qualitative information to provide a fuller, timely performance story and appropriately inform decision-making.

**Communicate openly** to support constructive approaches to issues and have clear processes for resolving disputes.

Adopt a **culture of continuous learning**, which includes periodically reviewing how things are going, and implementing improvements.

**Government organisations** might also consider how they can:

- mandate frontline staff and more senior decision-makers to **act quickly, with appropriate safeguards**, to progress partnership goals; and
- build wider organisational and sector understanding of how the partnership with community works, to **develop officials' knowledge and capability for ensuring continuity** when staff change and for supporting effective accountable partnerships.



## Resources

### Our guidance

Controller and Auditor-General (2024), [\*A guide to our resources to support better performance reporting\*](#).

Controller and Auditor-General (2024), [\*Putting integrity at the core of how public organisations operate\*](#).

Controller and Auditor-General (2020), [\*Managing conflicts of interest: A guide for the public sector\*](#).

Controller and Auditor-General (2019), Good practice section, [\*“Good governance”\*](#).

Controller and Auditor-General (2016), [\*Reflections from our audits: Governance and accountability\*](#), (including Part 5: “Being accountable to the people you serve”).

Controller and Auditor-General (2012), [\*“Appendix 3: Characteristics of successful collaborative initiatives”\*](#) in [\*Department of Conservation: Prioritising and partnering to manage biodiversity\*](#).

### Our reports on accountability

Controller and Auditor-General (2021), [\*Building a stronger public accountability system for New Zealanders\*](#).

Controller and Auditor-General (2019), [\*Public accountability: A matter of trust and confidence\*](#).

Haemata Limited (2022), [\*Commissioned report: Māori perspectives on public accountability\*](#).

### Our reports about community-government collaborations

Controller and Auditor-General (2024), [\*Regional councils’ relationships with iwi and hapū for freshwater management – a follow-up report\*](#).

Controller and Auditor-General (2023), [\*How well public organisations are supporting Whānau Ora and whānau-centred approaches\*](#).

Controller and Auditor-General (2023), [\*Meeting the needs of people affected by family violence and sexual violence\*](#).

Controller and Auditor-General (2021), [\*Working in new ways to address family violence and sexual violence\*](#).

### Other resources

ANZSOG, 2024, “Public value and designing for service” at [anzsog.edu.au](https://anzsog.edu.au).

Centre for Social Impact knowledge hub at [centreforsocialimpact.org.nz](https://centreforsocialimpact.org.nz).

Hāpai Public, 2024, “Effective partnerships across agencies and sectors – A video series” at [hapaipublic.org.nz](https://hapaipublic.org.nz).

Hāpai Public, 2024, “Measuring what matters – Joining up data and lived experience” at [hapaipublic.org.nz](https://hapaipublic.org.nz).

Hāpai Public, 2022, “Working jointly in the New Zealand public sector – We have come a long way and not got very far” at [hapaipublic.org.nz](https://hapaipublic.org.nz).

Inspiring Communities (2023), *Make the move – Shifting how the public sector works with communities* at [inspiringcommunities.org.nz](https://inspiringcommunities.org.nz).

NZ Institute of Economic Research (2023), *Working together: Re-focusing public accountability to achieve better lives* at [nzier.org.nz](https://nzier.org.nz).

Public Service Commission (2022), *Guidance: System design toolkit for shared problems* at [publicservice.govt.nz](https://publicservice.govt.nz).

Public Service Commission, “Evaluating cross-agency initiatives” at [publicservice.govt.nz](https://publicservice.govt.nz).

Wales Centre for Public Policy (2024), *Multisector collaboration to improve community wellbeing* at [wcpp.org.uk](https://wcpp.org.uk).