



# Good practice in reporting about performance

## Introduction

This joint guidance from the Office of the Auditor-General, Audit New Zealand, and the Treasury focuses on public organisations in central government. It aims to help people in central government prepare better reports on the performance of their public organisation, particularly the annual report. People working in other sectors, such as the local government sector, might also find this guidance useful.

An annual report is one of the most important ways a public organisation is accountable to Parliament and the public they represent. Parliament and the public are the primary users of this reporting.

Although this iteration of the guidance focuses on annual reports, we encourage public organisations to also explore additional approaches to reporting their performance (see the transport sector's reporting on transport indicators and the health sector's reporting on health system indicators).

We looked at about 40 annual reports from public organisations in central government and chose good practice examples of:

- Reporting on what is important (see Part 1).
- Providing a coherent account of performance (see Part 2).
- Reporting on impacts and the contribution to outcomes (see Part 3).

These aspects are where public organisations can make significant improvements and have asked for guidance. Alongside performance reporting on services, they are critical aspects of providing meaningful, appropriate, and accurate performance reporting that fairly reflects the performance of a public organisation.

These aspects closely align to mandated reporting requirements set out in the Public Finance Act 1989, the Crown Entities Act 2004, and the new accounting standard PBE FRS 48 Service Performance Reporting.



## What we mean by “performance”

By “performance”, we mean how well public organisations use public money and resources to achieve their performance objectives and deliver better services (that is, outputs) that contribute to improved outcomes for New Zealanders.

Performance includes how economically, efficiently, and effectively public organisations are delivering high-quality services and better outcomes for New Zealanders. Ideally, performance also includes wider attributes on how services are delivered, such as sustainability, equity, collaboration, openness, and responsiveness. This area of reporting continues to evolve and public organisations should actively consider how they incorporate these wider attributes into their performance reporting.

**People responsible for planning and reporting:** We encourage you to review the insights and examples in this guidance and consider them as you prepare the next annual report and other accountability documents, including statements of intent/strategic intentions, statements of performance expectations, and supporting information for the Estimates on how performance will be assessed for appropriations.

## Legislation

The Public Finance Act 1989 and the Crown Entities Act 2004 require public organisations in central government to set out what they intend to achieve and how their performance will be assessed through their strategic intentions and annual performance objectives. Public organisations then must report on their progress and achievement in their annual report.

## Reporting standard

PBE FRS 48 Service Performance Reporting (PBE FRS 48) is the relevant reporting standard (effective from 1 January 2022) and establishes generally accepted accounting practice and high-level requirements for reporting on service performance. This guidance will help public organisations to apply this standard and requirements.

PBE FRS 48 requires service performance information to provide contextual information on why the public organisation exists, what it intends to achieve in broad terms, and what was done during the reporting period towards its broader aims and objectives.

It also sets out principles for the selection, measurement, aggregation, and presentation of this service performance information. In particular, it requires public organisations to apply the **qualitative characteristics** of performance information and the **pervasive constraints** identified in the Public Benefit Entities’ Conceptual Framework.

The qualitative characteristics are:

- relevance;
- faithful representation;
- understandability;
- timeliness;
- comparability; and
- verifiability.

The pervasive constraints are:

- materiality;
- cost-benefit; and
- balance between the qualitative characteristics.

Public organisations are required to report on progress against their strategic intentions. A public organisation’s strategic intentions can relate to different elements of its performance, such as its outcomes, impacts, outputs, and capability.

## Terminology

Although outcomes and impacts are not terms used in the accounting standard or legislation, public organisations frequently use these terms in their performance reporting. We also use these terms to describe the immediate and longer-term benefits a public organisation intends to achieve through its services.

## About the examples

We looked at annual reports from public organisations in central government, focusing primarily on 2020/21 annual reports.

We excluded tertiary education institutions and district health boards because of recent or forthcoming changes in those sectors. We also excluded councils because their long-term plans were only recently updated and there are also reviews of local government under way.

Over time, we expect to include examples covering other aspects of reporting, and further examples of good practice, as performance reporting continues to evolve.

Effective performance reporting is specific to the context and characteristics of each public organisation. Just because we have included an example doesn't mean it will be an approach that could apply to every public organisation.

Although we tried to find a wide range of good practice examples, in general we found that operational and service-oriented public organisations and smaller Crown entities were more able to report on what is important and provide a coherent account of their performance. This was more challenging for larger, complex, and policy-oriented public organisations.

These are examples of what we see as good practice **performance reporting** and do not reflect any judgements on the actual performance of public organisations.

The examples in this guidance illustrate good practice of specific aspects of performance reporting. However, that doesn't mean they meet good practice standards for accessibility. We didn't assess these examples against web accessibility standards. Given that most accountability documents are read online, we recommend that preparers of annual reports consult the World Wide Web Consortium (W3C) guidelines on how to ensure that their content meets accessibility requirements.

# Part 1: Reporting on what is important

There are two main features that we expect of an effective annual report:

- It is concise yet covers all the significant aspects of performance as well as the public organisation's functions and operations.
- It has a focus on what is important to users.

Public organisations should also consider different ways to make their performance information more accessible to users.

## Examples of good practice

Our good practice examples are categorised under four themes:

- Concise, relevant, and understandable performance reporting.
- Focused on what matters to users.
- Balanced reporting on what went well and what didn't.
- Good overview.

## What to avoid and what to aim for

What to avoid:

- Reporting on every activity and including clutter and duplication.
- Insufficient focus on what matters to the users.
- Highlighting only what went well or leaving out important performance information.
- A summary of achievements that only focuses on a narrow range of the public organisation's activities that do not faithfully represent core roles and responsibilities.

What to aim for:

- Reporting that strikes the right balance in being concise yet covering all significant aspects of performance and functions and operations.
- Focusing on what's important to users.
- Reporting that shows how the public organisation has engaged with its users to understand what matters to them and presents performance information in a way that engages users.
- Balanced reporting that is transparent about what went well and what didn't.
- Overviews that cover all of the key areas and activities of the public organisation.

## Concise, comprehensive, and understandable performance reporting

From the 40 annual reports we looked at, most had too much detailed information. This often obscured or distracted users from more meaningful reporting.

We liked annual reports that were concise yet covered all significant aspects of performance and functions and operations.

### Energy Efficiency and Conservation Authority



Energy Efficiency and Conservation Authority's 2020/21 Annual Report strikes a good balance between reporting on what is important to its performance and users and being concise so the user isn't overwhelmed with information.

#### What we liked:

- Concise reporting on performance that does not overwhelm users with information.
- Reporting focused on what is important to its business model and users.
- Structured around strategic focus areas, with underlying outcomes, that are relevant to users and its role and purpose.
- Plain language, clear structure, and a logical flow that is easy to follow and understandable to users.
- Consistent reporting on questions that matter to users under each outcome area (“why x”, “the outcomes we seek”, “key achievements”), with reporting on relevant measures at the outcome and service-levels.

#### Contents

<b>Mai i te Poari   From the Board</b> .....	2
<b>We're EECA</b> .....	4
Our strategy .....	5
Defining our desired outcome .....	6
Our three levers.....	8
How we're funded .....	9
<b>Our 2020/21 highlights</b> .....	12
Productive and low-emissions business .....	14
Efficient and low-emissions transport.....	16
Energy efficient homes.....	18
Government leadership.....	20
Engage hearts and minds.....	22
<b>Assessing our performance</b> .....	25
Statement of responsibility .....	26
Performance measure results .....	26
Productive and low-emissions business.....	27
Efficient and low-emissions transport .....	33
Energy efficient homes .....	38
Government leadership.....	41
Engage hearts and minds.....	45
<b>Governance</b> .....	49
Our commitment to effective governance .....	50
Our people.....	54
Our carbon footprint.....	60
<b>Financial information</b> .....	62
Financial statements .....	64
Notes to the financial statements.....	69
<b>Independent Auditor's Report</b> .....	91
<b>Glossary</b> .....	96

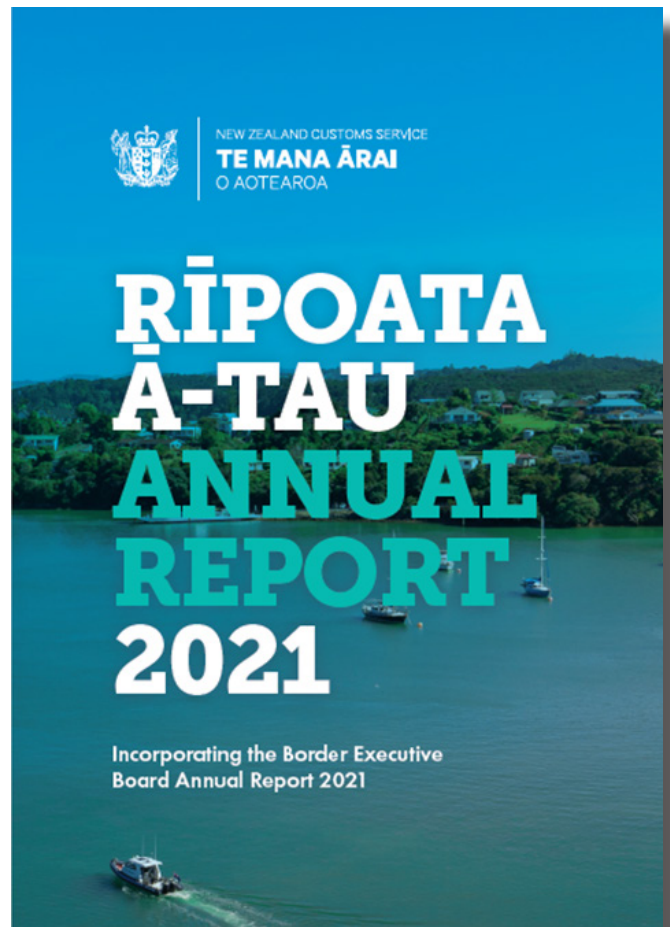
## New Zealand Customs Service



New Zealand Customs Service's 2020/21 Annual Report provides a well-structured and relevant account of how it performed, including what went well and didn't, with multiple layers of reporting. This makes it easier for users to understand how well it performed. It is particularly challenging for large and complex public organisations to provide a report that is both concise and appropriately covers the public organisation's performance.

### What we liked:

- Reporting covers all key aspects of performance.
- Plain language and clear logical flow that makes the annual report easy to follow.
- Simple overviews of performance with meaningful performance information on impacts, initiatives, and services under each priority area.
- Link to relevant and detailed reporting at a later point.
- Reporting covers what went well and what didn't (see pages 13 and 19 of the annual report).
- Uses past performance to look ahead and plan to improve performance.



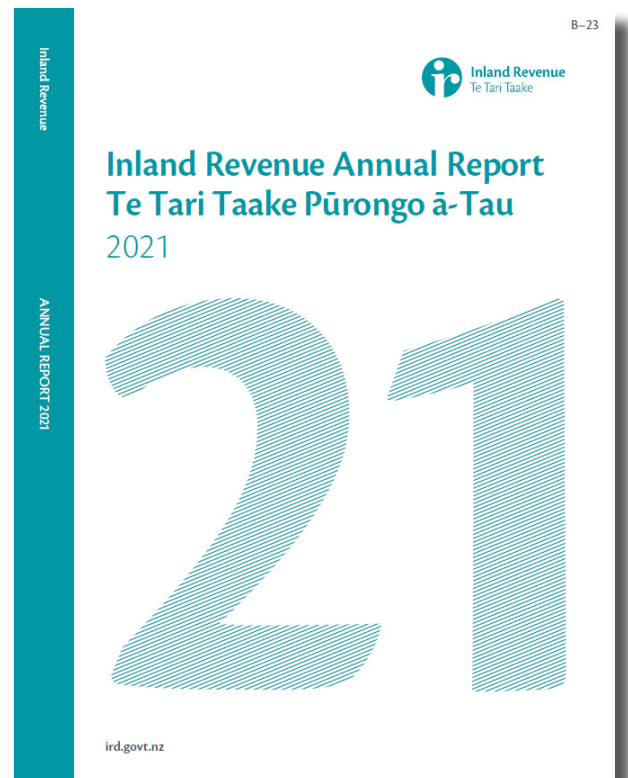
## Inland Revenue Department



Inland Revenue Department's 2020/21 Annual Report presents a relevant and understandable account of how well it is serving its customers.

### What we liked:

- Reporting covers all key aspects of performance.
- Clear connections between the financial and non-financial reporting with a focus on cost effectiveness:  
*We're seeing a range of efficiencies from our new systems and more automated processes. For example, the cost of processing employment information and income and GST returns has fallen significantly. It cost \$1.86 compared to \$2.78 in 2019-20.*  
*Overall we're doing more with less. Our total spend excluding transformation was \$50 million less than 2016-2017 (see page 44 of the annual report).*
- Reporting has clear focus on people who use its services.
- Graphs clearly show reporting on "key results" and trends, enabling a good overview of performance.
- Reporting tells a clear story on how changes and transformation to its business model have affected and improved its performance and how well it serves its customers.
- Comprehensive set of measures.



## Focusing on what matters to users

From the 40 annual reports we looked at, most focused on what was important to the public organisation without a clear focus on what was important to users. Information that was relevant to users appeared late in the annual report. Annual reports that had a clear focus on the issues and questions important to users were more effective. In our view, the more effective annual reports explicitly stated how the public organisation engaged with users or the people it serves to identify the issues that matter and how this affected the reporting.

## Electricity authority



Electricity Authority's 2019/20 Annual Report sets a good platform for providing a relevant and meaningful account of its performance by clearly identifying and focusing on the issues and questions that matter to its users.

### What we liked:

- Clear focus on questions that matter to its consumers.
- Questions are simple and clear.
- Brief explanations provided on why the questions matter.
- The questions structure the performance report and information.
- Clear connection and sign-posting to reporting on what was done to answer these questions.

**OUR WORK ADDRESSES THE ISSUES THAT MATTER TO CONSUMERS**

**DO CONSUMERS HAVE CHOICE?**  
Competition can lead to large value gains for consumers in the long-term, by driving firms to continually look for new and better ways to serve customers and to adapt quickly to technological innovations.  
**Page 17** shows a summary of progress against the competition limb of our statutory objective.  
**Page 32** shows the contributions we've made under our 'Improve consumer participation' strategy.

**WILL THE LIGHTS STAY ON?**  
Reliability is important because homes and businesses are highly dependent on having a continuous supply of electricity.  
**Page 20** shows a summary of progress against the reliability limb of our statutory objective.  
**Page 36** shows the contributions we've made under our 'Increase flexibility and resilience' strategy.

**ARE PRICES REASONABLE?**  
We want prices to reflect the costs of the services consumers use, so consumers get the benefits of the efficiency gains and their own choices can be more efficient.  
**Page 23** shows a summary of progress against the efficiency limb of our statutory objective.  
**Page 34** shows the contributions we've made under our 'Improve price signals' strategy.

**IS INNOVATION HAPPENING?**  
New and evolving technologies are changing the way people engage with electricity markets — they increasingly have more choice and control than ever before.  
**Page 29** shows the contributions we've made under our 'Reduce barriers' strategy.



## Guardians of New Zealand Superannuation



The Guardians of New Zealand Superannuation’s 2020/21 Annual Report explains how it has engaged with its users to identify and meet their expectations. This can significantly increase users’ trust in the report and in the public organisation.

### What we liked:

- Clear and transparent about how it identified what matters to stakeholders.
- Transparent explanation of how the process to engage stakeholders informed its investment strategy and improved its performance reporting:

*In 2019, we underwent a formal process surveying our internal and external stakeholders to better understand the topics that are material to our organisation...[w]e engaged GRC partners ... to identify key stakeholder expectations relevant to our social licence to operate...These views...were considered in the context of a wider review of our responsible investment strategy (see page 18 of the annual report).*

- Graph shows material issues that are important to stakeholders and that impact the superannuation fund, environment, society, and economy.



## Broadcasting Standards Authority

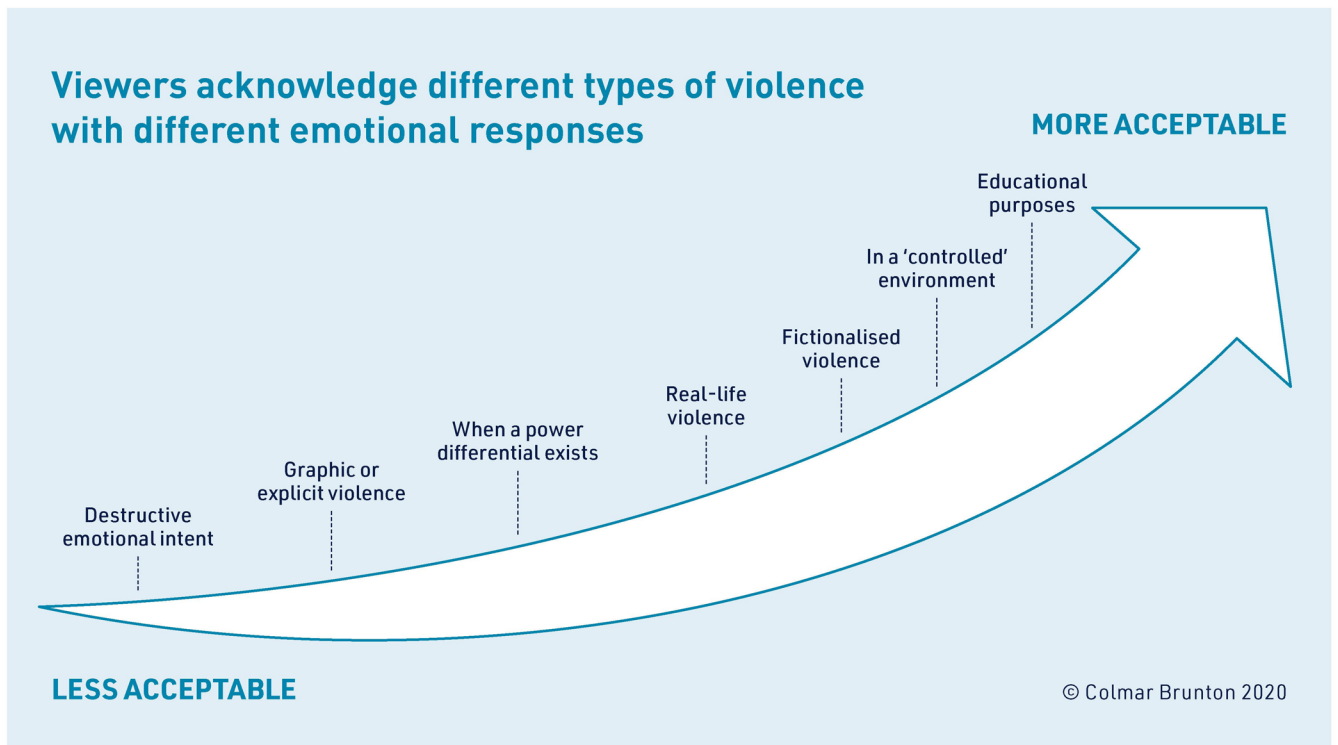


Broadcasting Standards Authority’s 2020/21 Annual Report clearly describes how it engaged with its users and indicates a clear focus on meeting the needs of its customers.

### What we liked:

- The use of “litmus testing” with the public to test the effectiveness of its decisions in reflecting community views.
- Succinct and meaningful commentary on what the research found and how this will be used to improve performance and impact.

Figure 2



### Litmus testing – violence

We are only making an impact if our decisions are robust and understood. Following the release of decisions on media coverage of the mosque attacks, we wanted to find out New Zealanders' views on our decisions on the violence standard and their attitude to violence in broadcasting generally. We undertake litmus testing with members of the public to test the effectiveness of our decisions in reflecting community views and attitudes and explaining the decisions we have reached. The violence standard emphasises that broadcasters must take care and discretion when portraying or referencing violence. The research considered decisions issued regarding a *Starboy* music video, *DailyMail TV*, *MMA: One Championship Weekly* and *Checkpoint*. An average of 85% of participants agreed with the Authority's decisions rating the BSA's decisions as very good, good or acceptable, when considering the standards and guidelines applied by the BSA, and the BSA's reasoning for its findings.

The research participants provided some additional useful general insights into views about violence in broadcasting, including that:

- there is lower tolerance for depictions of violence where there is a power differential (eg violence against women and children), where the violence is graphic or explicit, and where it depicts destructive emotional intent (eg racism, sadism, torture);
- there is higher tolerance for violence in fiction, sport or where there is an educational purpose; and
- tolerance of real life violence is mixed, with some finding it confronting and others accepting that it teaches us about the world around us.

The research identified that the percentage of participants that do not use the tools available to manage viewing (such as electronic programming guides, classifications, warnings, parental locks, timebands) has decreased from 75% to 65%, which is a positive indicator that the safeguards are accessible and usable. We intend to focus on increasing awareness about these tools so that audiences, particularly parents and caregivers, can use them to manage and access content that is suitable for them.

## Te Tūāpapa Kura Kāinga – Ministry of Housing and Urban Development



Te Tūāpapa Kura Kāinga – Ministry of Housing and Urban Development's 2020/21 Annual Report focuses on reporting a major issue and high-level outcomes that matter to users and provide important context for what it is trying to achieve through its interventions.

### What we liked:

- Reporting on a major issue that is important to New Zealanders (affordable homes).
- Reporting has appropriate prominence in its annual report (as part of a separate outcomes section).
- Users are directed to additional commentary elsewhere in the annual report, which connects these high-level outcomes and impacts with its initiatives.

What we expect to see when the system is working well	Measures	Commentary	Trend
People are able to rent or buy appropriate housing for their changing needs.	<b>Increase</b> in rental housing affordability.	<p>At June 2020, 44.7 percent of renter households were spending 30 percent or more of their household disposable income on housing costs.<sup>21</sup></p> <p>At June 2019, 42.7 percent of renter households were spending 30 percent or more of their household disposable income on housing costs.<sup>22</sup></p> <p>At June 2018, 44.6 percent of renter households were spending more than 30 percent of their household disposable income on housing costs.<sup>23</sup></p> <p><i>Note: These results are not directly comparable with results that were provided in the 2019/20 Annual Report, which were taken from the Experimental Housing Percentage Measure. Latest results are from the Household Income and Housing Cost Statistics: Year ended June 2020.</i></p>	
	<b>Decrease</b> in the time to house people from the public housing register.	<p>In the year to June 2021, the median time to house people on the housing register was 168 days.<sup>24</sup></p> <p>In the year to June 2020, the median time to house people on the housing register was 126 days.</p> <p>In the year to June 2019, the median time to house people on the housing register was 101 days.</p>	
	<b>Increase</b> in home ownership.	<p>In 2020, 63.2 percent of people were living in owner-occupied dwellings. For Māori, this was 45.1 percent and for Pacific peoples 30.9 percent.<sup>25</sup></p> <p>In 2019, 62.6 percent of people were living in owner-occupied dwellings. For Māori, this was 45.7 percent and for Pacific peoples 31.6 percent.</p> <p><i>Note: These results are not directly comparable with results that were provided in the 2019/20 Annual Report, which were taken from Census data. Latest results are from the 2019/20 Household Economic Survey.</i></p>	
<p>Our work to ensure people are able to rent or buy appropriate housing for their changing needs is included on pages 41 to 44. We are enabling an increase in the supply of affordable housing through the establishment of the Housing Acceleration Fund. The Land for Housing programme is purchasing underused Crown and private land to onsell for housing development. The Progressive Home Ownership Fund is enabling families who have been priced out of home ownership to buy a home.</p>			

## Balanced reporting on what went well and what didn't

From the 40 annual reports we looked at, not many gave appropriate prominence to what didn't go well in addition to what did. Public organisations that were transparent and open about what didn't go well, and presented this information in a prominent way in their annual report, significantly affected how much we trusted the broader information in the annual report.

## New Zealand Customs Service



New Zealand Customs Service's 2020/21 Annual Report is open, honest, and transparent about "what went well" and "what didn't". This can significantly increase users' trust in the report and in the public organisation.

### What we liked:

- Open, honest, and transparent reporting on "what was on-track", "what was off-track", and "what didn't happen".
- The "How well did we do" information is presented early and prominently in the annual report.
- Simple, clear summary of the overall performance followed by more detailed performance reporting.

## How well did we do

**Overall we performed strongly, with progress across our four strategic pillars and our Te Pou Tokomanawa foundations, while taking on new COVID-19 related roles and functions at our international borders.**

### Strategic measures

This year eight out of 12 of our strategic measures were on-track, three were off-track, and one was not measured. This compares to five on-track, two off-track, and five not measured last year.



#### What was on-track

- More drug harm was prevented
- New Zealand benefited from international trade arrangements
- Border sector collaboration increased
- Outstanding revenue decreased



#### What was off-track

- Lower risk profile of travellers resulting in fewer interventions
- The way people travel has changed, requiring more manual processing
- Rates of compliance with revenue obligations fell slightly



#### What didn't happen

- COVID-19 impacts on our priorities and resourcing meant we didn't do the stakeholder surveys that inform some of our measures
- COVID-19 meant we couldn't measure the effectiveness of our interventions through randomised sampling to check the compliance of air and sea passengers

## Inland Revenue Department



Inland Revenue Department's 2020/21 Annual Report is open and transparent about when performance issues have arisen. Being open and honest about issues in performance, alongside a focus on improvement, can significantly increase trust in the report and the public organisation.

### What we liked:

- Open, honest, and transparent reporting on issues and concerns that arose in its service delivery and performance.
- Reporting shows a clear focus on learning by identifying where issues and concerns are arising and focusing on improvement.

*A significant number of people received an extra pay this year, leading to extra tax and causing confusion for some...Some of our letters requiring more information from customers also caused confusion...We continue to learn from each year and focus on how to make the next process run as smoothly as possible (see page 31 of the annual report).*

*We did face some issues, which we're working to prevent from happening again. For example, entitlements for some customers were estimated incorrectly because they'd had multiple employers and the employer had not provided key information to us. We've been updating customer accounts, encouraging people to do this themselves online and focusing on improvements to our processes (see page 32 of the annual report).*

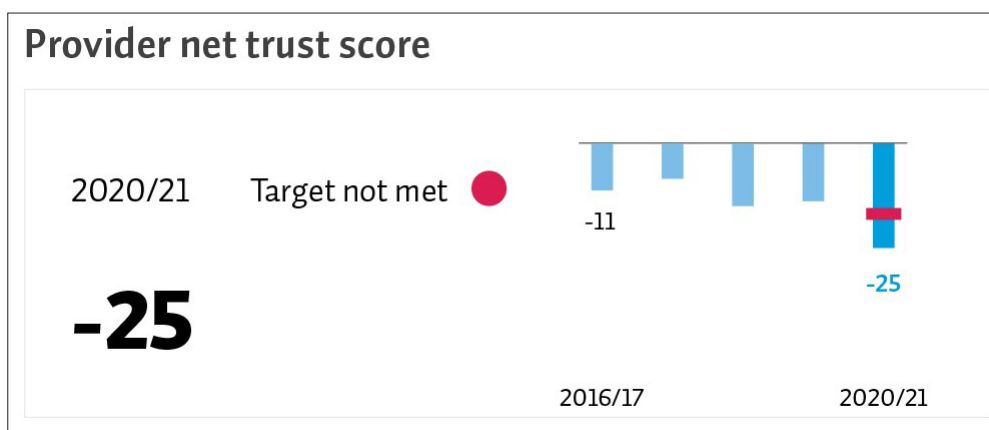
## Accident Compensation Corporation



Accident Compensation Corporation's 2020/21 Annual Report includes open and clear reporting about where it is not achieving performance objectives, with comments on how it intends to improve. This demonstrates the key values and behaviours that are important to longer-term performance improvement.

### What we liked:

- Transparently shows a worsening result within the context of sufficient trend information (at least three years).
- Reports the lower results for two of the provider groups in the commentary.
- Focused on the future, with comments on initiatives to address this.



## Providing a good overview

Most annual reports we looked at included an overview of their performance. This can be an effective tool to present a public organisation’s performance in a concise way. Most of the overviews that we saw were not comprehensive and did not include information about the impact or outcomes of their services. We liked overviews that covered all key elements of a public organisation’s performance.

## Accident Compensation Corporation



Accident Compensation Corporation’s 2020/21 Annual Report provides a concise and comprehensive overview of performance at all layers, including what was achieved and what wasn’t. This enables users to more readily understand how well it has performed.

### What we liked:

- Simple, clear overview of performance against key performance indicators relating to its strategic intentions, particularly its outcomes.
- Clear link (through page numbers) to further detailed reporting on the measures.
- Overview includes areas where targets have not been met and where they have been met.

### Measuring our performance

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We deliver on our three outcomes by pursuing three core strategic intentions. ● Target met  
● Target not met

<p style="font-size: x-small; margin: 0;">2020/21 <b>Increase the success of our injury prevention activities</b></p> <p style="text-align: right; font-size: x-small; margin: 0;">See page 35</p>	<p style="font-size: x-small; margin: 0;">2020/21 <b>Improve our customers’ outcomes and experiences</b></p> <p style="text-align: right; font-size: x-small; margin: 0;">See page 40</p>
<p style="font-size: x-small; margin: 0;">Return on investment: 0 to 20-year injury prevention programmes.</p> <p style="margin: 0;"><b>\$2.19:\$1</b></p> <p style="font-size: x-small; margin: 0;">Target <b>\$2.05:\$1</b> <span style="float: right;">Target met ●</span></p>	<p style="font-size: x-small; margin: 0;">Public trust &amp; confidence:</p> <p style="margin: 0;"><b>67%</b></p> <p style="font-size: x-small; margin: 0;">Target <b>64%</b> <span style="float: right;">Target met ●</span></p>
<p style="font-size: x-small; margin: 0;">Return on investment: Workplace injury prevention programmes.</p> <p style="margin: 0;"><b>\$1.33:\$1</b></p> <p style="font-size: x-small; margin: 0;">Target <b>\$1.30:\$1</b> <span style="float: right;">Target met ●</span></p>	<p style="font-size: x-small; margin: 0;">Client net trust score:</p> <p style="margin: 0;"><b>+25</b></p> <p style="font-size: x-small; margin: 0;">Target <b>+26</b> <span style="float: right;">Target not met ●</span></p>
<p style="font-size: x-small; margin: 0;">Rate of serious injury (including fatal): 0 to 20-year injury prevention programmes.</p> <p style="margin: 0;"><b>9.4</b></p> <p style="font-size: x-small; margin: 0;">Target <b>9.3</b> <span style="float: right;">Target not met ●</span></p>	<p style="font-size: x-small; margin: 0;">Māori client net trust score:</p> <p style="margin: 0;"><b>+20</b></p> <p style="font-size: x-small; margin: 0;">Target <b>+23</b> <span style="float: right;">Target not met ●</span></p>
<p style="font-size: x-small; margin: 0;">Rate of serious injury (including fatal): Workplace injury prevention programmes.</p> <p style="margin: 0;"><b>0.2</b></p> <p style="font-size: x-small; margin: 0;">Target <b>0.22</b> <span style="float: right;">Target met ●</span></p>	<p style="font-size: x-small; margin: 0;">Provider net trust score:</p> <p style="margin: 0;"><b>-25</b></p> <p style="font-size: x-small; margin: 0;">Target <b>-17</b> <span style="float: right;">Target not met ●</span></p>
<p style="font-size: x-small; margin: 0;">2020/21 <b>Improve the financial sustainability of the Scheme</b></p> <p style="text-align: right; font-size: x-small; margin: 0;">See page 44</p>	<p style="font-size: x-small; margin: 0;">Business net trust score:</p> <p style="margin: 0;"><b>-17</b></p> <p style="font-size: x-small; margin: 0;">Target <b>-20</b> <span style="float: right;">Target met ●</span></p>
<p style="font-size: x-small; margin: 0;">Actuarial movement:</p> <p style="margin: 0;"><b>+1.08%</b></p> <p style="font-size: x-small; margin: 0;">Target <b>within +/- 1.5%</b> <span style="float: right;">Target met ●</span></p>	<p style="font-size: x-small; margin: 0;">Growth of the long-term claim pool:</p> <p style="margin: 0;"><b>+8.7</b></p> <p style="font-size: x-small; margin: 0;">Target <b>+12.5</b> <span style="float: right;">Target met ●</span></p>
<p style="font-size: x-small; margin: 0;">Investment performance after costs relative to benchmark:</p> <p style="margin: 0;"><b>+1.90%</b></p> <p style="font-size: x-small; margin: 0;">Target <b>+0.15%</b> <span style="float: right;">Target met ●</span></p>	<p style="font-size: x-small; margin: 0;">Return to work within 10 weeks:</p> <p style="margin: 0;"><b>63.3%</b></p> <p style="font-size: x-small; margin: 0;">Target <b>62.5%</b> <span style="float: right;">Target met ●</span></p>
<p style="font-size: x-small; margin: 0;">Average treatment cost per injury:</p> <p style="margin: 0;"><b>+6.1%</b></p> <p style="font-size: x-small; margin: 0;">Target <b>+8.4%</b> <span style="float: right;">Target met ●</span></p>	<p style="font-size: x-small; margin: 0;">Return to independence for those not in the workforce:</p> <p style="margin: 0;"><b>87.1%</b></p> <p style="font-size: x-small; margin: 0;">Target <b>87.5%</b> <span style="float: right;">Target not met ●</span></p>
<p style="font-size: x-small; margin: 0;">Average care hours per serious injury client:</p> <p style="margin: 0;"><b>1,396</b></p> <p style="font-size: x-small; margin: 0;">Target <b>1,393</b> <span style="float: right;">Target not met ●</span></p>	

# Part 2: Providing a coherent account of performance

Effective performance reporting should fairly present the performance of a public organisation. It should describe why the public organisation exists, what it intends to achieve (i.e. its outcomes and impacts), and how it is achieving this through its services (i.e. its outputs and how it operates).

A clear performance reporting framework and intervention logic should reflect a public organisation's business model. It should show how the public organisation intends to achieve, or make progress towards, its strategic intentions (such as outcomes and impacts) through its services.

As recognised by PBE FRS 48, when public organisations are deciding what to report, they should consider what they are responsible for. For some public organisations, reporting on their service delivery will rightly be the main focus of their performance reporting. For others, the impacts and the outcomes they are seeking, such as improvements in the health, education, welfare, and/or social or economic well-being of the public or a segment of society, will also be important, given the nature of their role.

When the links between a public organisation's services and its broader intended achievements are well set out, this should enable a well-connected and coherent account that gives a sense of whether the public organisation is on track with its service delivery and making the difference it wants.

Many larger public organisations have multiple strategic accountability frameworks that overlap as part of their operating environment. For some public organisations, there can also be complex, one-to-many relationships between their appropriated spending, services, and outcomes.

## Examples of good practice

Our good practice examples are categorised under two themes:

- Simple visualisation of performance reporting frameworks.
- Linking outcomes and impacts to outputs/ services.

## What to avoid and what to aim for

What to avoid:

- Having multiple strategic/outcome/performance frameworks without integrating them.
- Not reporting against all performance elements in the performance framework (such as strategic intentions, outcomes, impacts, and services).
- Being unclear about how the elements in the performance framework are connected, including between:
  - the financial and non-financial performance information; and/or
  - the reporting on services and the reporting against strategic intentions and on its impacts and outcomes.

What to aim for:

- Approaches and tools for structuring performance information and making performance achievements understandable (e.g. one-page visual performance reporting frameworks, matrices that connect spending, and services/outcomes).
- Meaningful analysis and commentary on the reported results for the performance measures at each level of the performance framework and rich explanations and/or examples of the connections between the services and impacts/outcomes.
- Clear and logical connections between the different elements in the performance framework that is also reflected in the performance information.
- Financial and non-financial information that shows whether significant shifts in resources have achieved planned changes to performance.

## Presenting the performance reporting framework

We had difficulty understanding how the different pieces of performance information in some annual reports were related and connected. We could not see how some public organisations' reporting on strategic intentions and/or outcomes linked to their reporting on their service delivery. Annual reports with better performance reporting presented a clear performance reporting framework up front. These annual reports showed the links between the different elements of performance, used the framework to structure their reporting, and reported well against the different parts of the framework. When the performance reporting framework was presented as diagrams or tables it was easier to get a sense of the relationship between the different layers in the framework.

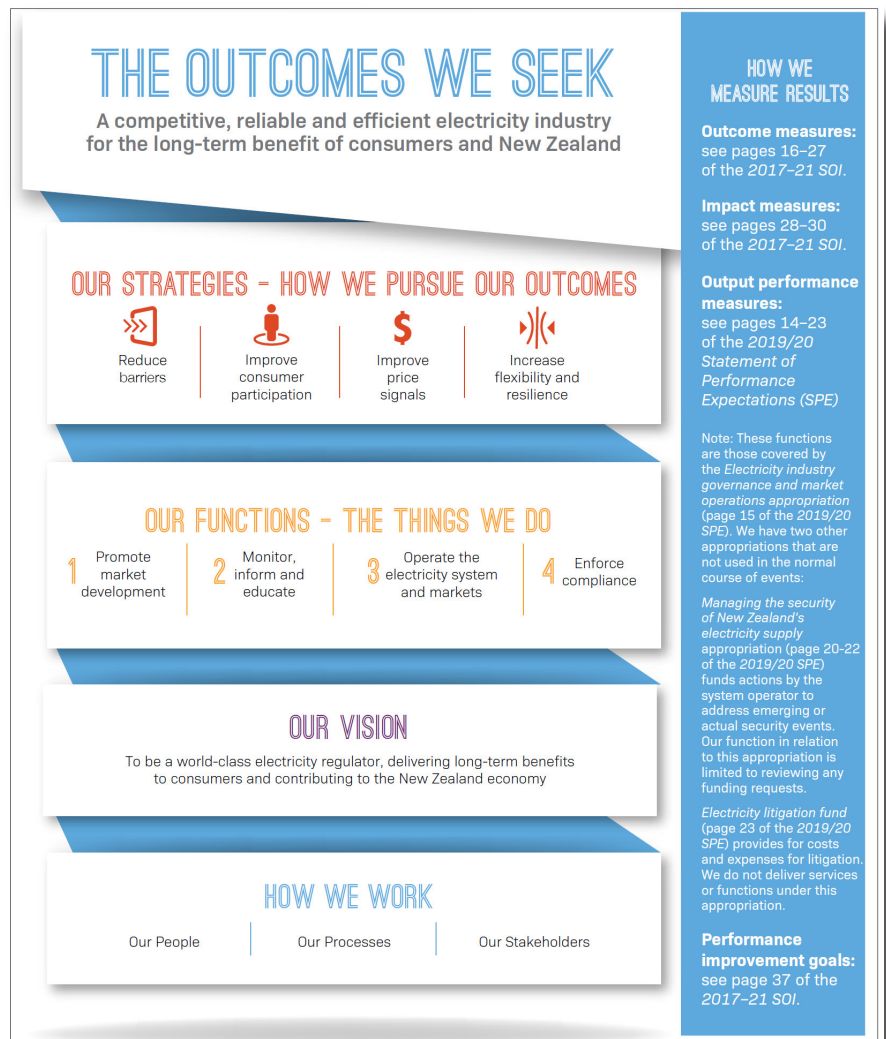
## Electricity Authority



Electricity Authority's 2019/20 Annual Report uses a clear and comprehensive performance framework to structure and present the annual report, which helps users to navigate and connect the performance information.

### What we liked:

- Framework shows the business model, role, and purpose.
- Clear and simple visual presentation.
- Framework is used to structure the reporting.
- Clear logical connection between layers.
- Concise, simple, and easy-to-understand descriptions.
- Strategy is integrated into functions and outcomes.
- Clear sign-posting to performance measures and further reporting.





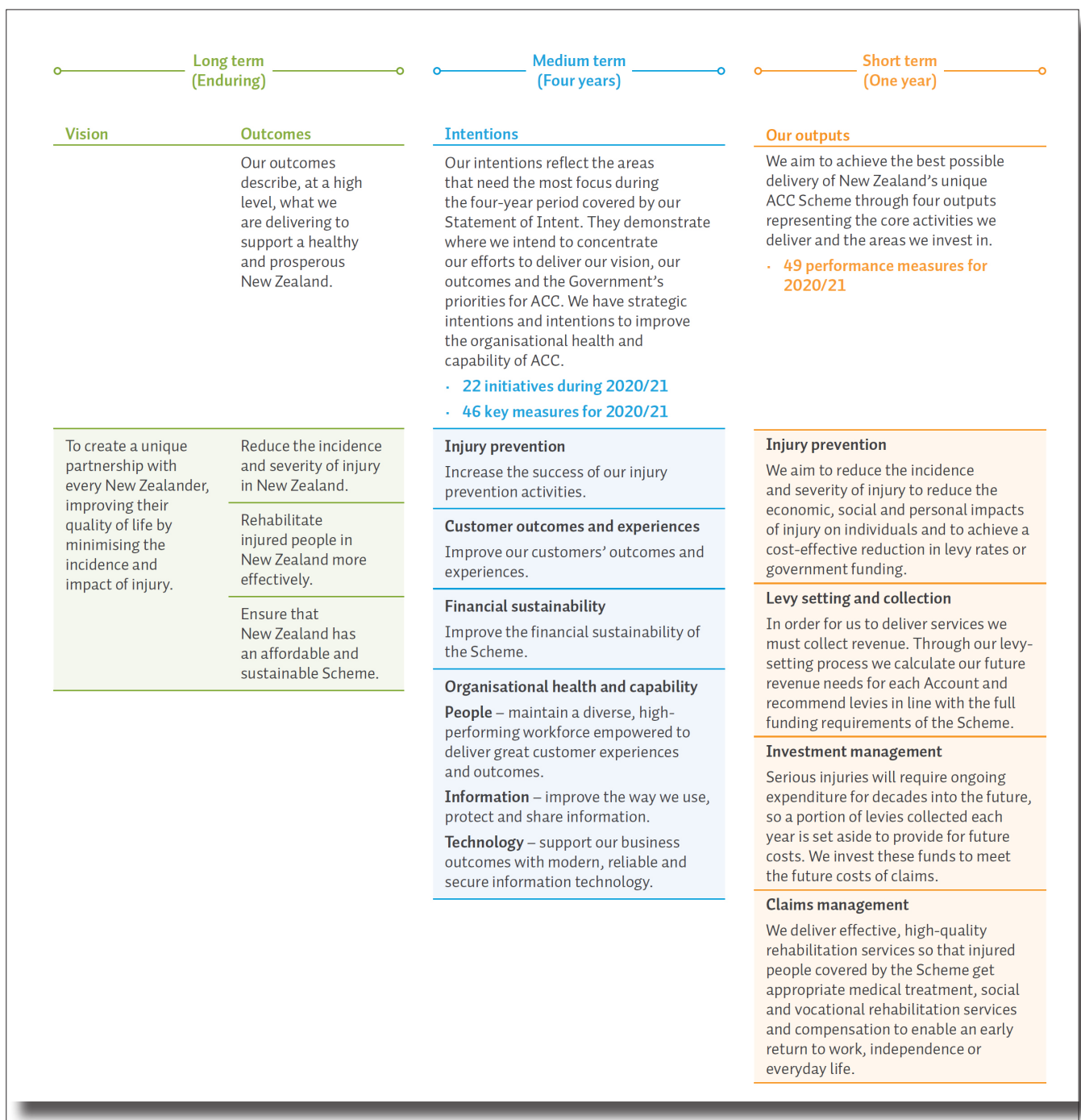
## Accident Compensation Corporation



Accident Compensation Corporation’s 2020/21 Annual Report provides a performance framework that shows clear, logical connections between its short-term, medium-term, and long-term performance. This enables it to present a well-connected, coherent account of its performance.

### What we liked:

- Clear visual presentation.
- Framework integrates and provides a clear logical connection between long-term outcomes, medium-term “intentions”, and outputs.



## Linking outcomes and impacts to outputs/services

Annual reports generally have separate sections that report on their annual service delivery and progress against their strategic intentions, including their impacts and outcomes. Annual reports that explicitly link these aspects of reporting in some way gave users better insight into the relationship between these different aspects of performance.

### Waka Kotahi NZ Transport Agency



Waka Kotahi NZ Transport Agency's 2020/21 Annual Report structures and brings together reporting based on outcomes and outputs. This helps to provide a meaningful and understandable account of how multiple key initiatives and services are making a difference to an issue or outcome that matters to users.

#### What we liked:

- Table showing the primary, and other, contributions of each output class to its systems outcomes where there are many-to-one relationships.
- Individual system outcomes are clearly connected to multiple key initiatives and outputs/services, with concise and comprehensive explanations and analysis.
- Reporting on outcomes is linked to more detailed service performance reporting later in the report.
- Colour coding is carried through to the detailed output class results sections, which makes it easy to follow.

In 2020/21 we had 19 output classes. Under each system outcome we listed the output classes we'll deliver and invest in to complete our significant activities. Table 1 summarises the contribution of each output class to our four Te kāpehu system outcomes.

**Table 1:** Contribution of each output class to achievement of our system outcomes and the outcome to which each output class primarily (P) contributes.

Output class	Safe	Environmentally sustainable	Effectively and efficiently moving people and freight	Meeting current and future needs
Transitional rail	●	●	P	
State highway maintenance	●		P	
Local road maintenance	●		P	
Driver licensing and testing	P		●	
Vehicle safety and certification	P		●	
Regulation of commercial transport operators	P		●	
Regulation of the rail transport system	P		●	
Revenue collection and administration	●		●	P
Investment management	●	●	●	P

P P P indicates which outcome(s) each output class contributes primarily to.

## New Zealand Customs Service



New Zealand Customs Service’s 2020/21 Annual Report presents visually engaging layers of performance information that is easy to understand. It clearly connects its services and initiatives to what difference it wants to make. This enables users to clearly understand how well it is performing.

### What we liked:

- Clear structured reporting under each intention/outcome area, with links to multiple key initiatives and outputs/services. Concise and comprehensive overviews, summaries, and analysis.
- Good mix of quantitative and qualitative performance measures and descriptions at the outcome and output levels.
- Visually engaging presentation of information.
- Reporting on outcomes is linked to more detailed service performance reporting later in the report.

### Our intention: Prevent risk reaching our borders

We assess for risk all trade and travellers crossing our border. We know that the vast majority of people comply with their customs obligations, so focus on ensuring that compliant trade and travel is cleared with minimal intervention by us, and we interact with any that might or does not. Effective risk management and clear enforcement of the law underpins all the work we do across trade, travel, and revenue.

During 2020/21 a primary aim has been to reduce the risk of COVID-19 entering New Zealand via our border, working as a key part of the all-of-government COVID-19 response. At the same time we maintained our focus on preventing criminals, particularly transnational organised crime groups, from operating across our border. We worked in partnership (kotahitanga) with organisations here and overseas to identify and address risks offshore, disrupt and dismantle international supply chains of illicit goods, and seize those that reached our border.

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#### Summary of our performance

<p style="font-size: 0.8em; margin-bottom: 5px;">2020/21 progress against our strategic goals</p> <ul style="list-style-type: none"> <li style="display: flex; align-items: flex-start; margin-bottom: 5px;"> <span style="width: 15px; height: 15px; border: 1px solid #c00000; margin-right: 5px;"></span> <span style="font-size: 0.8em; margin-right: 10px;">Impact of our efforts to disrupt criminals operating across our borders</span> <span style="width: 15px; height: 15px; border: 1px solid #c00000; margin-left: 10px; display: flex; align-items: center; justify-content: center;"> <span style="color: green; font-size: 0.8em;">✓</span> </span> </li> <li style="display: flex; align-items: flex-start;"> <span style="width: 15px; height: 15px; border: 1px solid #c00000; margin-right: 5px;"></span> <span style="font-size: 0.8em; margin-right: 10px;">The public has trust and confidence in Customs</span> <span style="width: 15px; height: 15px; border: 1px solid #c00000; margin-left: 10px; display: flex; align-items: center; justify-content: center;"> <span style="color: green; font-size: 0.8em;">✓</span> </span> </li> </ul>	<p style="font-size: 0.8em; margin-bottom: 5px;">Our key achievements in 2020/21</p> <ul style="list-style-type: none"> <li style="display: flex; align-items: flex-start; margin-bottom: 5px;"> <span style="width: 15px; height: 15px; border: 1px solid #c00000; margin-right: 5px;"></span> <span style="font-size: 0.8em; margin-right: 10px;">Implemented the Maritime Border Order</span> </li> <li style="display: flex; align-items: flex-start; margin-bottom: 5px;"> <span style="width: 15px; height: 15px; border: 1px solid #c00000; margin-right: 5px;"></span> <span style="font-size: 0.8em; margin-right: 10px;">Prevented \$2.7 billion in harm to the community by seizing drugs at our border and offshore</span> </li> <li style="display: flex; align-items: flex-start;"> <span style="width: 15px; height: 15px; border: 1px solid #c00000; margin-right: 5px;"></span> <span style="font-size: 0.8em; margin-right: 10px;">Worked with other agencies to target criminal networks</span> </li> </ul>
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#### Performance against our protection measures

Strategic measures

On-track
  Off-track

Output measures

Achieved

Our protection strategic measures provide an indication of how we are tracking against our strategic goals. Our broader work also helps to progress our strategic goals.

One measure was off-track as the lower risk profile of travellers in 2020/21 resulted in fewer interventions. We have provided additional information below (pages 20–21).

Our protection output measures are the last three measures under ‘01. Goods Clearance and Enforcement’ (page 98) and the two measures under ‘04. COVID-19 – Maritime Response’ (page 105).

## Energy Efficiency and Conservation Authority



Energy Efficiency and Conservation Authority's 2020/21 Annual Report uses a range of simple techniques to explicitly connect the different elements of their performance.

### What we liked:

- User-friendly one-page summary of its overall outcome, five strategic focus areas, levers for influencing these, and the money spent on each outcome (see page 8 of the annual report).
- Clear and simple instructions to help readers follow the document.
- Medium-term (outcome) and annual (output) measures are reported together by strategic focus area. Measures are distinguished by colour coding, which allows connections to be easily seen.
- Reporting recognises complex relationship between impacts and levers.
- Comprehensive and structured reporting under each focus area (e.g. businesses, households, and transport).
- Good mix of performance measures and descriptions at the outcome and output levels.

## Performance measure results

### How to read this section

This section is split into our five strategic focus areas. For each focus area, the outcomes we seek to achieve are listed in [Forest Green](#). Under each outcome you will find the associated performance measures, results, and

relevant programme details (note some of our outcomes do not have associated performance measures this year so are not listed in this section).

### KEY FOR DISTINGUISHING THE TYPES OF PERFORMANCE MEASURES

#### STATEMENT OF INTENT (SOI) MEASURES

These measures are presented in dark green tables and track our progress against the four-year outcomes we outlined in our Statement of Intent.

#### STATEMENT OF PERFORMANCE EXPECTATIONS (SPE) AND ESTIMATES OF APPROPRIATIONS MEASURES

These measures are presented in navy tables and track our progress against the annual targets we outlined in our Statement of Performance Expectations and Estimates of Appropriations.

# Part 3: Reporting on impacts and the contribution to outcomes

Although outcomes and impacts are not terms used in the accounting standard or legislation, public organisations frequently use them in their performance reporting to describe the immediate and longer-term benefits they intend to achieve through their services.

It can be challenging for public organisations to meaningfully report progress against their strategic intentions, particularly on their impact and their contribution to outcomes.

For many, outcomes are the end result of a long causal chain of interventions, are likely to be influenced by many other factors, and may take years to achieve. Public organisations will often need to focus their reporting on the immediate impacts, which they have a greater ability to influence and control through their services.

Multiple public organisations are often working toward the same outcome (e.g. housing affordability). Using an aligned reporting framework across the public organisations allows the public and Parliament to understand how public organisations can effectively work together to achieve better outcomes for New Zealanders. When public organisations have developed a shared outcomes framework, it is important that reporting shows the particular role a public organisation plays in the wider system.

Public organisations should carefully consider how they will assess, monitor, and report the impact and difference they can make through their services and what mix of quantitative and qualitative approaches is appropriate. Performance information should tell a story over time. Trend information is likely to be particularly important in giving a meaningful picture of progress in respect of impacts and outcomes.

## Examples of good practice

Our good practice examples are categorised under three themes:

- Aligning reporting across public organisations.
- Specifying impacts/outcomes and reporting on progress over time.

- Using qualitative and evaluative performance information well.

## What to avoid and what to aim for

What to avoid:

- Fragmented reporting from public organisations working on shared outcomes.
- Reporting on outcomes only at a high-level and not explaining the public organisation's contribution.
- Setting out impacts and outcomes when not appropriate or relevant.
- Confusing impacts and outcomes with service quality.
- Not having meaningful and appropriate impact and outcome measures.
- Constantly changing measures.
- Partially measuring performance by using a narrow set of measures or only relying on case studies.

What to aim for:

- Aligned reporting on outcomes with different public organisations (where appropriate).
- Reporting where the public organisation has clearly identified the impact that it intends to achieve in contributing to higher-level outcomes (where appropriate).
- Reporting that recognises uncertainties and the reliance on other organisations in achieving, or progressing towards, certain outcomes.
- Meaningful and appropriate outcome/impact measures.
- Consistent reporting over time showing trends where available, but not at the expense of improving the quality of the performance measures.
- Using qualitative/evaluative performance information in a robust way, where appropriate, for the service.

## Aligning reporting on outcomes across public organisations

When public organisations work towards the same broad outcome, using a common outcomes framework can support more aligned reporting that shows the connection between public organisations working in the same area. In these circumstances, public organisations should consider what role they have in contributing to high-level outcomes as well as what role they should have in reporting on outcomes.

## Transport system outcomes framework



The transport sector has a common outcomes framework that helps enable public organisations in this sector to demonstrate how they are individually and collectively having an impact and contributing toward shared outcomes.

### What we liked:

- A common outcomes framework is used across transport organisations (including the Ministry of Transport, Waka Kotahi NZ Transport Agency, Maritime New Zealand, and the Civil Aviation Authority).
- Outcomes in the framework are at a level that is meaningful to users and can be influenced by the services of the public organisations.
- Outcomes are supported by a set of comprehensive and meaningful indicators that are used for reporting and are more widely available to the public through the Ministry of Transport’s website.



## Specifying impacts and reporting on progress over time

We saw some public organisations clearly identify and report their impacts in their annual reports. However, many need to improve in this area. Impact measures were particularly important when higher-level outcome indicators spanned multiple years or involved multiple public organisations and factors. We liked annual reports that set the results within the context of useful comparators and historical trend information.

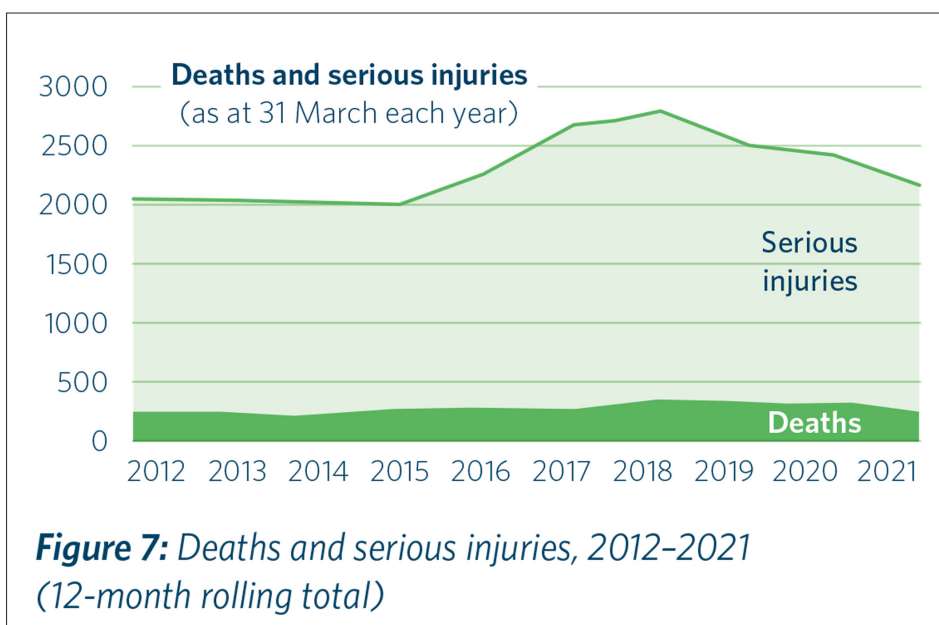
### Waka Kotahi NZ Transport Agency



Waka Kotahi NZ Transport Agency’s 2020/21 Annual Report sets out key indicators that are meaningful for assessing progress on what it intends to achieve through its key initiatives. This helps provide a rich account of its performance and how it is making a difference.

#### What we liked:

- Meaningful strategic measures for assessing progress on what it intends to achieve.
- Headline indicator for a range of key initiatives.
- Trends give a clear picture of impact/effectiveness over time.
- Meaningful commentary on the results and underlying factors (see page 28 of the annual report).



## New Zealand Customs Service



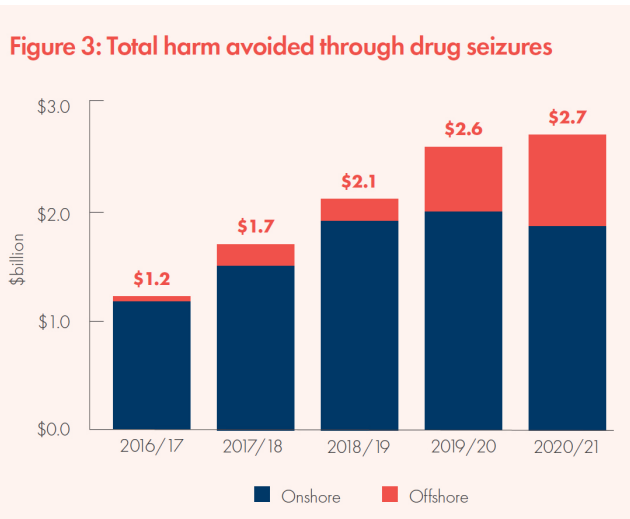
New Zealand Customs Service’s 2020/21 Annual Report clearly identifies the impact of its services alongside meaningful and relevant measures.

### What we liked:

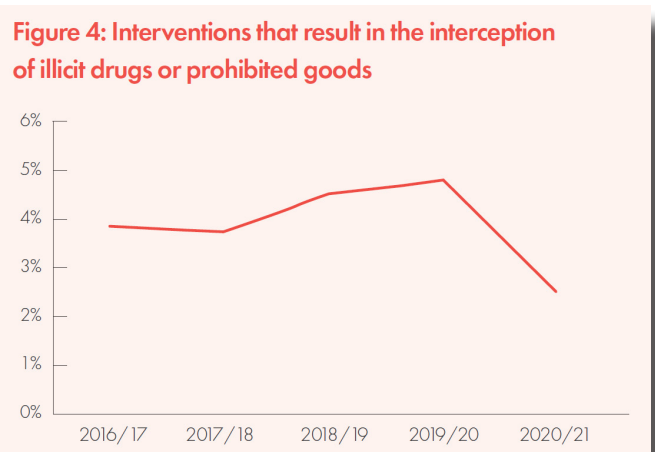
- Measures were reviewed to better align them with the different layers of the performance framework.
- Reporting and measures focus on impacts, which are attributable to its services and are meaningful to the public.
- Trends give clear picture of impact/effectiveness over time.
- Commentary is meaningful – for example, commentary on the sharp decline in interception rates 2020/21 (see page 20 of the annual report).

Enforcement				
Minimum value of harm (NZ\$, as measured by the New Zealand Drug Harm Index) avoided through drug seizures, at or before the border, or as a result of seizures by Customs post-border	N/A	\$1,000 million	<b>\$2,699.9 million</b>	Measure removed
Minimum losses <sup>o</sup> (NZ\$) incurred by importers of illegal goods through seizure of illicit drugs, assets, and proceeds of crime	N/A	\$400 million	<b>\$460.0 million</b>	Measure removed
<p><i>We removed these measures from our output class reporting. These are impact/outcome measures that are better aligned with our strategic performance and our efforts to disrupt criminal organisations and protect all New Zealanders. Harm avoided will continue to be measured through our internal and external reporting.</i></p>				

### Strategic measure: Impact of our efforts to disrupt onshore and offshore criminal networks



### Strategic measure: Effectiveness of our border risk management systems and processes





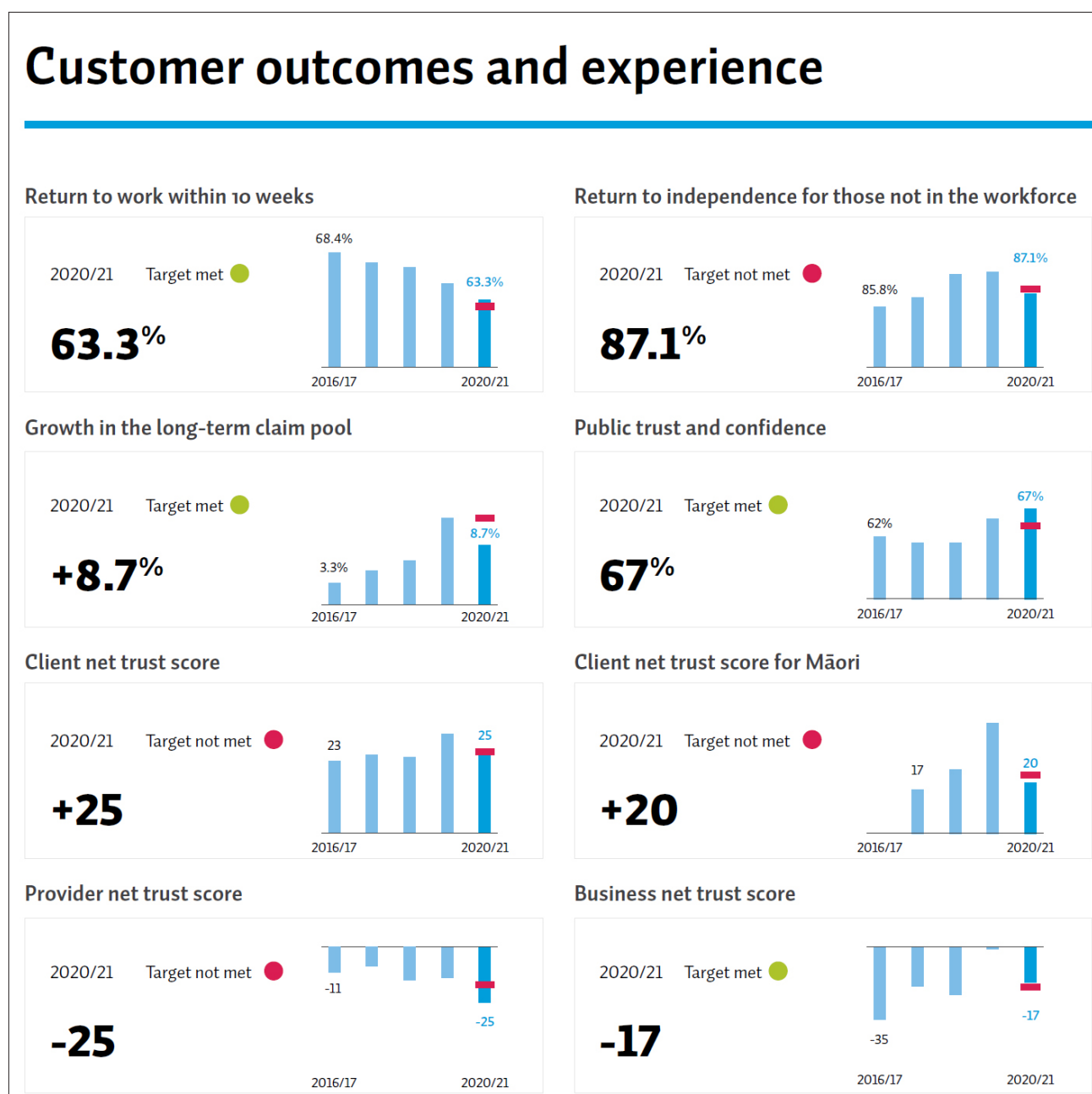
## Accident Compensation Corporation



Accident Compensation Corporation's 2020/21 Annual Report provides a broad suite of customer outcome and experience measures with good trend information for assessing their impacts.

### What we liked:

- Reporting a set of relevant and appropriate measures relating to each impact/strategic intentions, including trend information.
- Technical definitions of the measures are provided in a glossary.



## Maritime New Zealand



Maritime New Zealand’s 2020/21 Annual report includes meaningful impact indicators that are clearly linked to their outputs and wider outcomes.

### What we liked:


- Meaningful impact indicators directly linked to the impact and wider outcome.
- Outputs that support each impact are identified.
- Trends are clearly explained and presented later in the annual report.

## Impact 1 New Zealand’s maritime fatality and serious harm rates reduce over time

A significant focus of our efforts is ensuring the safety of people working on and using New Zealand waters in both the recreational and commercial sectors. We aspire for everyone to return home safely.

We work closely with various stakeholders, including the port sector, commercial operators, seafarers, recreational boaters and others to inform, educate and influence them to act safely. This involves developing, promoting and implementing integrated behavioural change programmes and ensuring compliance with maritime rules and regulations.

Our work also involves collaborating with boating safety organisations, regional regulators, employers and unions to develop and implement an ongoing work programme that delivers safer boating outcomes, including communications campaigns and targeted enforcement.

OUTCOME	IMPACT INDICATOR	DESIRED INDICATOR TREND	ASSESSMENT OF ACHIEVEMENT
	Annual fatality and serious harm <sup>1</sup> rate per 100,000 population	↓	<p><b>Trend</b></p> <ul style="list-style-type: none"> <li>• Over the past seven years, recreational boating fatalities have fluctuated over time, therefore it is difficult to determine a downward trend. Fatalities peaked at 32 in 2014/15, with a low of 11 in 2017/18 and 15 in 2020/21. What is promising is that over the last four years there has been a significant (10 percent) increase in recreational boating participation, including new and novice participants while the numbers remain fairly static (see Figures 1 and 2 page 29)</li> <li>• Over the past seven years, commercial sector fatalities have been declining (four in 2014/15, peaking at 11 in 2016/17 and down to 4 in 2020/21)</li> <li>• The notified commercial serious harm rate is the lowest since 2014/15, however we cannot yet confirm a downward trend as the number of serious harm incidents fluctuates year on year (between 55 at its highest in 2019/20 to 22 at its lowest in 2020/21)</li> <li>• A reducing number of reported incidents in 2020/21 with 611 section 31 notifications received, compared with 730 in 2019/20 and 1,138 in 2018/19 (see Figure 3, page 30). This reduction is likely due to reduced activity as a result of pandemic alert level restrictions.</li> </ul> <p><b>2020/21 results</b></p> <ul style="list-style-type: none"> <li>• 15 recreational fatalities at a rate of 0.29 per 100,000 of population</li> <li>• four commercial fatalities at a rate of 0.078 per 100,000 population</li> <li>• 22 notified serious harm injuries at a rate of 0.43 per 100,000 of population.</li> </ul>

Our outputs that support Impact 1	2.3	Inspection and audit	Page 86
	2.4	Investigation and enforcement	Page 86
	5.1	Information, education and engagement	Page 90

<sup>1</sup> Due to under reporting in the recreational sector consistent with previous years, we do not report recreational serious harm data here. The reported commercial serious harm data includes events that are notified to Maritime NZ as a requirement under section 31 of the Maritime Transport Act 1994.

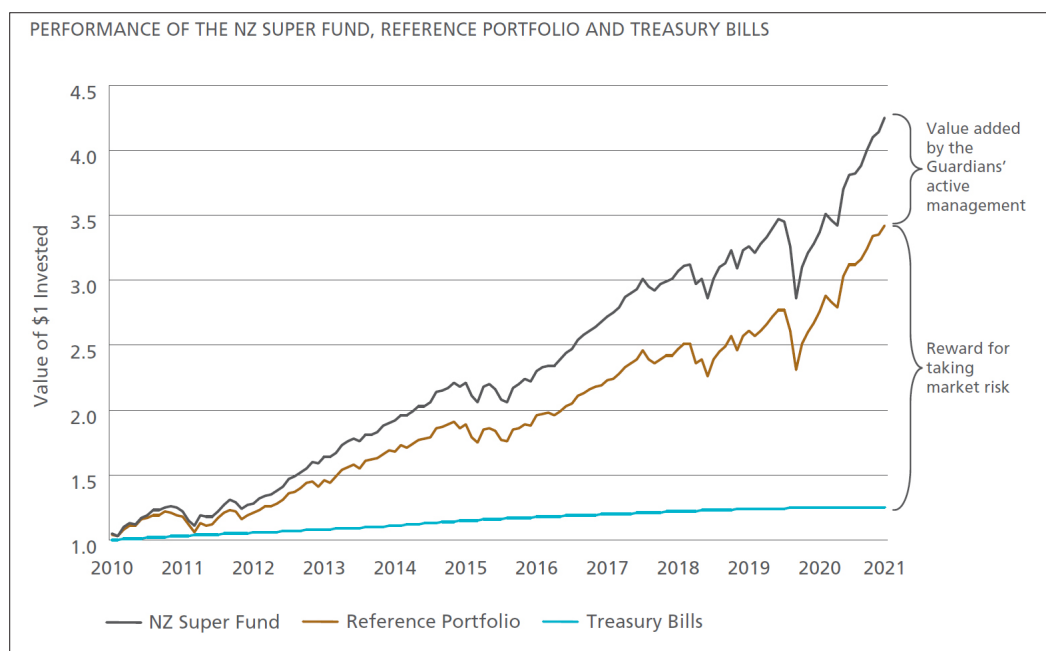
## Guardians of New Zealand Superannuation



The Guardians of New Zealand Superannuation's 2020/21 Annual Report presents meaningful trend and comparative performance information that helps provide a rich account of how well it has performed.

### What we liked:

- Relevant and appropriate measures and comparators/benchmarks of its impact and value of management activities.
- Information is presented in a simple way for users to understand.
- Long-term trend is shown.
- Supporting analysis is comprehensive, relevant, and understandable.



## Ministry of Justice



The Ministry of Justice's 2019/20 Annual Report includes reporting that clearly shows the impact of an aspect of its service delivery, even though it had not set out formal performance measures on this in its ex ante accountability documents.

### What we liked:

- Impact is directly related to its service delivery and is meaningful to the public.
- Measures and statistics clearly demonstrate the success of the initiative.
- This information is reported even though it was not set as a formal performance measure.

## Expanding the Alcohol and Other Drug Treatment courts

In 2019/20, the pilot AODT courts in Auckland and Waitākere were made permanent, and the government funded a new AODT court in Waikato because of the positive effect these courts have on reducing reoffending.

Within two years, AODT court participants are 23% less likely to reoffend for any offence, 35% less likely to reoffend for a serious offence, and 25% less likely to be imprisoned because of their reoffending.

## Using qualitative and evaluative performance information well

We saw good examples of public organisations measuring their progress on impacts and outcomes in their annual reports. Some public organisations presented meaningful quantitative measures in the context of informative trend information.

Other public organisations used case studies to evaluate and give insight into their outcomes and impacts. Qualitative information was most useful where quantitative information didn't have much relevance because of the nature of the work.

It is important for public organisations to explain clearly and succinctly why they selected the type of information used and the processes for ensuring that it's robust. Combining and providing a mix of quantitative and qualitative performance information can often provide a rich account of performance.

## Transport Accident Investigation Commission



The Transport Accident Investigation Commission's 2020/21 Annual Report uses case studies as an effective way of explaining, assessing, and presenting how it has performed, particularly in areas where the factors influencing an outcome are complex and there are no relevant or appropriate quantitative forms of measurement.

### What we liked:

- Case studies used to demonstrate impact.
- Case studies have a clear and logical structure.
- Clear description under each section.
- Clear explanation of why case studies are the most appropriate for assessing performance, e.g. challenges in direct measurement, complexities of the transport system, and time to see changes in outcomes. (See page 20 of the annual report.)

## **Aviation case study: Trent 1000 engines**

### **The occurrence: engine abnormalities in Trent engines**

On two concurrent days in December 2017, similar incidents occurred in international flights during their climb from Auckland Airport. The two Air New Zealand aeroplanes were fitted with twin Rolls-Royce Trent 1000 engines. Both flights returned to Auckland without further incident.

### **The Commission's work: what we said**

As part of our inquiry, the investigation team collected and analysed numerous pieces of evidence, conducted interviews, obtained specialist examinations of engine components, analysed flight data, and reviewed maintenance records and other documentation. We had various meetings with the operator, airworthiness managers with the Civil Aviation Authority (CAA) and representatives of the engine manufacturer. In May 2018, we published an interim report, which identified two safety issues:

### **The sector response: what happened**

The Commission's interim report contributed to safety actions being taken.

- The manufacturer introduced a CFL offset for the operator's fleet that provided an increased level of safety tolerance.
- The European Aviation Safety Agency (EASA) issued an emergency airworthiness directive requiring the 'de-pairing' of high-life engines, independently of the CFL model predictions. To de-pair is to ensure that two engines with similar cycle counts are not fitted to the same aeroplane. This action further reduced the risk of a double in-flight engine shutdown.

### **Impact: what difference have we made**

At the time the Commission resolved to close the inquiries, 99 per cent of the world's flying fleet had had the affected turbine blades replaced.

The New Zealand incidents and the attention the Commission's inquiries brought to the identified safety issues had a global impact. The safety actions that this inquiry contributed to have significantly improved the safety of these engines.

## Transport Accident Investigation Commission 2021-2025 statement of intent



The Transport Accident Investigation Commission uses case studies as an effective way to demonstrate performance. The Commission is also intending to improve how it assesses its performance by supplementing its use of case studies with an appropriate mix of quantitative measures of performance to provide a wider view.

### What we liked:

- In its statement of intent, the Commission is looking to improve its performance reporting framework and use of case studies by adding quantitative measures.

### **Measuring impact**

Measuring our impact on transport safety is difficult

Direct measurement of the Commission's influence on sector outcomes is difficult. Our recommendations are not mandatory – we contribute to improved safety by making information available to others in the transport system so they can act.

We take a mainly qualitative approach...

Given the complex adaptive system that is transport and our (independent) role within it, we have taken a qualitative approach to measuring our impact. Case studies are the main way we demonstrate our effectiveness, setting out the actions that sector participants, including recipients of our recommendations, have taken to improve safety. They allow us to describe in depth what our influence has been.

...and intend to add quantitative measures to them as implementation of the Knowledge Transfer System allows

Nevertheless, we intend to begin supplementing the case studies with supporting data as the implementation of the Knowledge Transfer System allows.

We plan to add further quantitative measures as we can. For example, it is planned that our data systems will support enhanced analysis of notifications. By comparing notifications of certain occurrence types, before and after the implementation of associated recommendations, we hope to demonstrate influence in reducing similar occurrences. We aim to begin this reporting in the 2022/23 annual report.

## Ministry of Justice



The Ministry of Justice's 2020/21 Annual Report includes a good example of evaluating and reporting on the impact of information campaigns.

### What we liked:

- Reporting on the evaluation of a key information programme, including against important characteristics.

#### **Supporting New Zealanders' informed decision-making**

In addition to the 2020 General Election, New Zealanders also voted on referendums for the Cannabis Legalisation and Control Bill and End of Life Choice Act 2019. Our challenge was to create an accessible information programme whilst upholding the impartiality and political neutrality of the public service.

We commissioned an independent, nationally representative post-referendum evaluation survey to assess the impact of our information programme. The programme achieved blanket national visibility, with a 99 percent reach across New Zealanders aged 18 and over, across all media channels, with 95 percent of people being aware of the referendums. The survey also indicated that 92 percent of people agreed the information was presented in an impartial and unbiased way and was not trying to influence the result.