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Annual Plan 2014/15

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Annual Plan 2014/15

(including the Auditor-
General's proposed work
programme for 2014/15)

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Auditor-General's overview

I am pleased to submit this Annual Plan for 2014/15.

My Office plays an important role in promoting transparency and accountability in our society. We aim to have a positive effect on society's trust in government by carrying out work that is credible and of high quality.

My annual plan describes my priorities and the work that would be useful, based on our knowledge of the public sector and its strengths, challenges, and issues. In 2014/15 we will focus on *Governance and accountability*, the third theme in a five-year programme based on annual themes. We are taking a multi-year approach to planning our work for two main reasons.

The first is to make the most efficient use of the Office's resources. Our audit and reporting work involves examining large amounts of information from the entire public sector. About 87% of our effort each year is spent on carrying out the annual audits of public entities. A big-picture theme helps us draw together findings and insights from auditing this wide range of entities.

We are also taking a themed approach to get the greatest effect from our audit work. When we signal topics that we intend to focus on in future, many public entities begin to improve and strengthen these areas without us needing to carry out detailed audit work.

Our annual themes are:

- 2012/13 – *Our future needs – is the public sector ready?*;
- 2013/14 – *Service delivery*;
- 2014/15 – *Governance and accountability*;
- 2015/16 – *Investment and asset management*; and
- 2016/17 – *Information*.

We have chosen *Governance and accountability* as our theme in 2014/15 for two main reasons:

- Several recent changes to financial reporting and public sector accountability legislation take effect on 1 July 2014. Supporting and reporting on the effective implementation of these changes will be a major commitment for my Office.
- Changes in entity governance arising from ongoing fiscal constraint, a strong focus on better public sector performance, and structural changes are resulting in a growing awareness of the need for high-quality governance. To anticipate and respond to these changes, those responsible for the governance of entities need to take a wide view and invest in information, capability, and systems to help decision-making.

The Appendix describes the reports and studies we plan to work on for each theme. Although each year's theme is the primary focus for that year, we build knowledge about each theme, and carry out work towards them, over several years. The programme for the years beyond 2014/15 is indicative and will be developed further, including through consultation with Parliament on each year's annual plan.

Consultation with Parliament

Consultation with Parliament helps me to ensure that the work we do in addition to our annual audit work will be relevant and useful to Parliament, public entities, and the public. It is an important way in which I can continue to ensure that the work of my Office remains relevant and responsive to the needs of my key stakeholders – Parliament and the public.

I consulted the Speaker and select committees about my proposed work programme and I thank them all for their consideration. We received feedback from the Finance and Expenditure Committee and the Commerce Committee. We have taken account of this feedback in our final annual plan, although we have not made specific amendments.

The Commerce Committee suggested that we commence work on information systems, data quality, and changes in information management during 2014/15 and 2015/16, reflecting the importance of assurance about the significant government IT projects that are under way. The Appendix identifies a three-year focus on the Inland Revenue Department's business transformation project, which will provide foundation work for our 2016/17 theme. We will consider work that can be carried out toward this theme in 2015/16 as part of developing our annual plan for that year.

The Finance and Expenditure Committee suggested that we give some attention to Crown Research Institutes (CRIs). We are conscious of the importance of CRIs. In February, we presented our report *Maintaining a future focus in governing Crown-owned companies*, which included CRIs in the entities considered. We note that, together with producing that report, other work in our governance and accountability programme will be relevant to CRIs (such as our work on audit committees in the public sector).

Concluding comments

My staff and audit service providers will continue to strive for reports that contribute positively to more effective and efficient use of public resources. They have the support and confidence of the Deputy Controller and Auditor-General and myself.

A handwritten signature in grey ink, appearing to read 'Lyn Provost', written in a cursive style.

Lyn Provost
Controller and Auditor-General

20 June 2014

Part 1

Introduction

Why is there an Auditor-General?

In New Zealand's system of government, Parliament authorises all government expenditure and gives statutory powers to public entities.

Public entities are therefore accountable to Parliament for their use of the public resources and powers that Parliament gives them. As part of this accountability, Parliament seeks independent assurance through the Auditor-General that public entities are operating and accounting for their performance in the way that Parliament intended.

The need for independent assurance also covers local government. Local authorities are accountable to the public for how they use the resources they collect through rates and other sources.

It is not the role of the Auditor-General to question the policies of the Government or local authorities.

The Auditor-General's role is to assist Parliament to scrutinise the effectiveness, efficiency, and accountability of public entities. To be effective and credible in this role, the Auditor-General must be independent of executive government.

Consulting with members of Parliament about the proposed annual work programme is one of the ways in which the Auditor-General is accountable to Parliament.

The Auditor-General's work

The Auditor-General's work is designed to give assurance to Parliament, public entities, and the public that public entities fairly reflect the results of their activities in their annual reports. The Auditor-General is the auditor of all public entities.

The Auditor-General also keeps an eye on whether public entities are carrying out their activities effectively and efficiently, and on significant matters of waste, probity, legislative compliance, and financial prudence in the public sector.

The Auditor-General reports findings and makes recommendations so that those responsible for making improvements can do so. This includes highlighting examples of good practice that can help improve public sector management and performance.

Providing assurance

Most of our work (about 87%) comprises annual audits of the financial reports of public entities. This work is required by statute, and we carry it out in keeping with professional standards. In 2013/14, we expect to provide audit opinions on about 3800 financial statements and about 400 performance statements. About 3300 of these are for small public entities, including about 2500 schools. The audit opinion sums up the auditor's view on the reliability of the audited information. The cost to us of carrying out our annual audit work is funded mainly by audit fees paid by the entities.

Each public entity is required to prepare and report its annual financial statements and, in many instances, to report on its service performance. The Auditor-General has a statutory duty to audit the information that the public entity must report, as set out in the legislation applying to each public entity.

These independent annual audits play an essential role in the stewardship of public resources and the corporate governance of public services. An annual audit aims to provide assurance to the public about whether a public entity's financial statements (and any other information, such as performance statements, that is required to be audited):

- complies with a recognised framework, usually generally accepted accounting practice; and
- fairly reflects the public entity's performance and position.

Annual audits also provide assurance to managers and governors of public entities about significant matters arising from the audit. We do this by preparing management reports for each public entity. Management reports detail our main findings and recommendations, and give managers and governors an insight into how well their management systems and controls are working. For example, a management report can include our views on how a public entity is managing its resources and performance, including its policies, practices, and risk management.

Forming an audit opinion on financial and performance statements and their accompanying notes requires the auditor to examine the underlying accounts and records, including the systems and processes used to generate this information. We adopt a risk-based approach to gathering and assessing audit evidence, as required by auditing standards. To address identified risks, we look for evidence that balances, results, and disclosures are not materially misstated.

The results of our auditing work, including our understanding of the public entity and its internal control systems, are collated once the audits of the public entities in each significant sector of activity (such as local government) are complete.

Comparing the audit results between public entities within each sector lets us identify and report on any systemic issues.

Each year, before the annual audits are carried out, we issue an audit brief for each category of public entities. An audit brief provides instructions for audit emphasis and guidance for the auditors of those entities. Figure 1 shows the categories of entities for which we have issued audit briefs.

Figure 1
Audit brief categories of public entities

Government departments	Crown entities
State-owned enterprises and mixed-ownership companies	Crown research institutes
Local authorities	Council-controlled organisations
District health boards	Tertiary education institutions
Licensing trusts	Rural Education Activities Programmes
Energy companies	Port companies
Section 19 entities ¹	Airports
Fish and game councils	Schools
Administering bodies and boards	Central government (other)
Local government (other)	Cemetery trustees
Māori trust boards ²	

¹ Entities connected with the public sector that are audited by the Auditor-General “by arrangement”.

² Māori trust boards are expected to progressively move out of the Auditor-General’s mandate as a result of the Māori Trust Boards Amendment Act 2011.

We continue to work with public entities to help them improve performance information and use it to consider effectiveness and efficiency. We also provide advice to select committees to help them hold public entities to account. The Auditor-General’s revised standard on auditing reporting service performance information now applies to our audits of most public sector entities that are required to include service information in their annual reports. The revised standard was scheduled to apply to all applicable audits for reporting periods beginning on or after 1 July 2013. However, in the large and varied council-controlled organisation (CCO) sector, we have decided to phase in the approach more slowly. Although we are applying the standard to Auckland Council’s substantive CCOs for 2013/14, we have deferred full implementation for other CCOs until the 2015/16 reporting period. We will do a practice run in 2014/15, which means that we will follow the approach in the standard but that it will not have any effect on our audit opinions.

Performance audits, inquiries, and other studies

Our core business is carrying out annual audits, which are the foundation for our ability to have a positive influence on public sector performance. Alongside annual audits, the Public Audit Act 2001 provides the Auditor-General with discretion to carry out performance audits and to inquire into a public entity's use of its resources.

Our performance audits, inquiries, and special studies allow us to review in depth how a public entity uses (or several entities use) resources. They also allow us to suggest opportunities to improve performance where we have considered specific matters. They allow the Auditor-General to consider and provide advice about the above matters in greater depth than is possible within the statutory scope of an annual audit. They have benefits not only for the audited entities but also for the wider public sector. For example, our work can help to:

- develop methods to evaluate aspects of public sector management;
- encourage beneficial changes and best practice in the performance of public entities; and
- increase understanding of an audited entity, the wider environment in which public entities operate, and/or public sector management.

Performance audits look at:

- the extent to which activities are carried out effectively and efficiently;
- compliance with statutory obligations;
- any acts or omissions, to determine whether waste has resulted or may result; and/or
- any act or omission showing or appearing to show a lack of probity or financial prudence by a public entity or its members, office holders, or employees.

Our inquiries work is undertaken largely in reaction to issues of public concern. If there is general public interest in an inquiry, we may publicly report the results.

Our other work

The rest of our work is done under the Auditor-General's other reporting powers. It includes:

- advising Parliament and select committees in support of financial reviews and Estimate examinations;
- carrying out and reporting on our responsibility to review the service performance of the Auckland Council under the requirements of section 104 of the Local Government (Auckland Council) Act 2009;
- promoting improvement in sector and specific-entity matters through our in-depth performance audits and other studies;
- building opportunities for co-operative work with other professional and representative organisations working towards integrity, transparency, and accountability for New Zealand;
- working with the accounting and auditing profession, including contributing to the international auditing community and to the development of accounting and auditing standards; and
- providing wider assurance and advice, including liaison with government bodies and other agencies in the public sector.

The standards of integrity and accountability within our public sector are well regarded internationally and underpin trust in the public sector. We make a significant contribution in the wider Pacific region through our work with the Pacific Association of Supreme Audit Institutions (PASAI). PASAI is the official association of supreme audit institutions (SAIs – government audit offices and similar organisations) in the Pacific region, and is one of the regional working groups belonging to the International Organisation of Supreme Audit Institutions (INTOSAI).

As the current Secretary-General of PASAI, New Zealand's Auditor-General provides leadership and guidance to its Secretariat in carrying out PASAI's long-term strategic plans and work programmes, and advises the PASAI Congress and the Governing Board. The strategic goals of PASAI are:

1. strengthening SAI independence;
2. advocacy to strengthen governance, transparency, and accountability;
3. high-quality audits completed by Pacific SAIs;
4. enhancing SAI capacity and capability; and
5. a PASAI Secretariat capable of supporting Pacific SAIs.

The Auditor-General is also a member of the Governing Board of INTOSAI, and we actively contribute to a range of INTOSAI projects that are designed to develop guidance for audit offices and similar organisations around the world.

We take part in a range of national and international organisations, forums, and working groups that develop guidance and standards for the auditing and accounting professions, and provide advice to public sector practitioners. These groups include:

- the External Reporting Board's two sub-boards – the New Zealand Accounting Standards Board and the New Zealand Auditing and Assurance Standards Board;
- the Financial Working Party of the Society of Local Government Managers; and
- INTOSAI.

Part 2

Focus of our proposed work programme for 2014/15

Our 2014/15 theme – *Governance and accountability*

The theme for our 2014/15 work programme is *Governance and accountability*. (The Appendix gives an overview of the specific reports contributing to our five-year work programme.)

We selected this theme in recognition of recent significant changes in legislation and financial reporting standards affecting public sector accountability arrangements. The changes also affect our annual audits.

The External Reporting Board (XRB) has been establishing tailored reporting requirements for different types of entities through the financial reporting standards. New reporting standards based on International Public Sector Accounting Standards take effect in 2014/15.

Alongside the changes to financial reporting standards, amendments to the legislation setting out public sector accountability arrangements come into effect in 2014/15; these affect many of the public entities we audit. The legislative changes include:

- amendments to the Public Finance Act 1989 and the Crown Entities Act 2004 – an important part of implementing the legislation will be the guidance that the XRB provides for entities preparing service performance information;
- the Financial Reporting Act 2013 and related amendments to the Companies Act 1993; and
- the Financial Markets Conduct Act 2013 (and related reforms).

Proposed amendments to the Local Government Act 2002 are currently before the House. These changes will have some effect on our annual audit and long-term plan audit responsibilities, including for the long-term plans due to be prepared by local authorities in 2015.

In dealing with these changes, our main focus is to provide guidance for our auditors about how the new requirements affect our auditing responsibilities and the reporting responsibilities of the entities we audit.

The changes have the potential to affect the audit of most public entities in some way. The changes might be complex – particularly where an entity such as a subsidiary is affected by several different reforms. The changes will affect many different parts of our audit work, from the negotiation of engagement agreements and fees through to the way in which entities report, the form of our audit reports, and the way in which we analyse and report on the overall financial information that is produced.

We will monitor how public entities implement these various changes during the year and will report to Parliament on any significant issues.

Our planned performance audits and special studies for 2014/15 focus on how governance and accountability mechanisms in the public sector support effective public spending and investment. We will focus on whether:

- the roles and responsibilities of the various people in new and changing governance arrangements are clear and understood;
- public entities have appropriate governance and accountability arrangements to help them to focus on strategy, risk, and performance, and to adapt to new information and change;
- public transparency and accountability expectations are supported by robust internal processes for providing advice and managing conflicts of interest; and
- the Estimates and financial reporting provide Parliament and select committees with information to assess the achievement of longer-term public-sector-wide results and stewardship of public resources.

Figure 2 lists the matters we intend to report on related to our *Governance and accountability* theme.

Figure 2

***Governance and accountability* performance audits and studies to be started in 2014/15**

1	Education for Māori – Performance information and accountability
2	Public accountability system – How people can hold public entities to account
3	Auckland Council: Review of service performance: Auckland Transport – Governance and accountability of the Auckland Manukau Eastern Transport Initiative
4	Governance and accountability in the arts, culture, and heritage sector
5	Effectiveness of governance models in the environment sector
6	Canterbury rebuild – Follow-up of <i>Earthquake Commission: Managing the Canterbury Home Repair Programme</i>
7	Canterbury rebuild – Governance arrangements for community projects in Christchurch
8	Audit committees in the public sector
9	Inland Revenue Department business transformation – Governance and foundations for success

In Part 3, we provide a brief description of each of the audits or studies we propose to carry out in 2014/15.

We will also:

- complete governance-focused work on council-controlled organisations that we began in 2013/14;
- prepare follow-up reports on the implementation of the recommendations of our performance audits, inquiries, and other studies;
- provide assurance on Defence major procurements to the Foreign Affairs, Defence and Trade Committee; and
- prepare our fourth monitoring report on the response of the New Zealand Police to the recommendations of the Commission of Inquiry into Police Conduct.

Looking forward to our future themes

The Appendix sets out our current thoughts about work that we could carry out towards our themes for 2015/16 and 2016/17. We will develop these thoughts for consultation with Parliament on our proposed work programmes for those years.

2015/16 – Investment and asset management

We have already carried out a range of work towards our 2015/16 theme, *Investment and asset management*. We reported on *Managing public assets* in 2013. We are currently collecting and analysing information as part of work that we began in 2013/14 on local government asset and service-level management. As part of the 2013/14 audits of district health boards, our auditors are collecting information on asset management that we will report on in the coming year.

2016/17 – Information

The study we will carry out during 2014/15 on *Inland Revenue Department business transformation – Governance and foundations for success* will be the foundation work for our *Information* theme. From our learning through this study and other scoping work, we will develop our plans for the work we will carry out toward our *Information* theme. We will include specific work proposals in our 2015/16 and 2016/17 work programmes.

Sector reports to Parliament on the results of our audits

We publish sector reports under our Public Audit Act responsibility to report on matters arising out of the Auditor-General's work. In 2014/15, these reports will cover the results of our audits of State-owned enterprises and licensing trusts for 2012/13, and of central government and local government for 2013/14. We will also consider ways in which we can improve our reporting on these matters.

Inquiry reports

For some years, we have been concerned about the growing pressure on our inquiries function, in terms of both workload and public expectations of what our inquiries can deliver. Because our inquiries work is reactive, we cannot plan the number of inquiries or the topics in advance. Sometimes, we need to reprioritise or stop other work so that we can resource unplanned work, such as major inquiries.

We are currently reviewing the way in which we manage this part of our work and intend to introduce changes from 1 July 2014. The changes we are introducing should help us to be more transparent about the consequences for other parts of our planned work programme of deciding to do major inquiries.

Concluding work on our 2013/14 theme – *Service delivery*

We will complete our work on our *Service delivery* theme in 2014/15 and present an overview report on the results of that work. Figure 3 lists the reports under the *Service delivery* theme that we started in 2013/14, which we expect to finish in 2014/15.

Figure 3

Service delivery performance audits and studies started in 2013/14 and due to be finished in 2014/15

1	Accident Compensation Corporation complaints process
2	Ministry of Social Development complaints processes
3	Whānau Ora – progress so far
4	Education for Māori: Educational success (third report)
5	Primary Growth Partnerships
6	Auckland Council – Review of service performance for building and resource consent processes
7	Governance of council-controlled organisations
8	Accident Compensation Corporation case management
9	Ministry of Social Development case management

Part 3

Outline of performance audits and studies we propose to start in 2014/15

Figure 4 provides a brief description of the performance audits and studies we will start in 2014/15.

Figure 4

Performance audits and studies we propose to start in 2014/15

Governance and accountability

1. Education for Māori – Performance information and accountability

Many Māori students do not take part in education as well as they might; nor do some achieve as highly as they could. In 2012, our report *Education for Māori: Context for our proposed audit work until 2017* set out the Auditor-General's intention to carry out a five-year programme of work to examine how well the education system is serving Māori students.

In 2014/15, we will explore another aspect of education for Māori. The main issues set out in our 2012 context report that we have yet to focus on are:

- use of information for achievement monitoring and decision-making;
- effective and efficient use of resources; and
- the effect of specific *Ka Hikitia* initiatives.

2. Public accountability system – How people can hold public entities to account

Accountability mechanisms in the public sector are complex, with accountability functions being spread among many different agencies, including the Auditor-General. Anecdotal information suggests that there might be a growing mismatch between public expectations and what these mechanisms are able to provide. Many agencies are finding it challenging to keep up with the demand for their services, and citizens can find the accountability mechanisms frustrating.

This project will take an overall system view and assess the combined effect of the various public sector accountability mechanisms as a whole, to provide information on the strengths and challenges of the overall system. The project will have three main components:

- producing an overall “map” of the various functions and mechanisms that make up the public sector accountability system, showing who does what and providing costs where possible;
- some more in-depth information gathering – including survey work involving members of the public, public entities, and accountability agencies themselves – to explore:
 - what works well and what does not;
 - whether there are barriers to access;
 - whether there are barriers to effectiveness; and
 - whether there are gaps or overlaps; and
- analysis and reflection on the health and effectiveness of the overall system of public sector accountability in New Zealand.

3. Auckland Transport – Governance and accountability of the Auckland Manukau Eastern Transport Initiative

The Auckland Manukau Eastern Transport Initiative (AMETI) is a group of projects in Auckland's eastern suburbs that aim to improve access, increase transport choices, reduce congestion, and unlock economic potential by improving strategic transport links.

The Auckland Plan (a 30-year vision published in 2010) proposes substantial expenditure on transport-related projects in the next 30 years. We expect that looking at the AMETI project at this time will provide valuable insights that will help to inform the governance and management practices around large transport projects in the future. We are interested in looking at the relationships between parts of the Auckland Council group and central government agencies and private service-providers, the quality of decision-making processes, interactions with the community, and value for money of the project.

We will carry out this work as part of our duty to review service performance under section 104 of the Local Government (Auckland Council) Act 2009.

4. Governance and accountability in the arts, culture, and heritage sector

Agencies in the arts, culture, and heritage sector need to have good governance and accountability arrangements that maintain the freedom of artistic expression and ensure that the preservation of heritage is not unduly influenced by personal interests. We will examine the governance and accountability policies and practices of a selection of local and central government agencies in the arts, culture, and heritage sector. Specifically, we will look at the policies they have to manage personal interests and examine how these are put into effect. We will also assess and report on how agencies in the sector are accountable to the public, and will compare arrangements in New Zealand with those in other jurisdictions.

5. Effectiveness of governance models in the environment sector

There is an increasing variety of governance models in the environment sector. They have a range of purposes and include arrangements between central government, local government, iwi, and local groups. These arrangements have a variety of legal forms and include statutory bodies, trusts, and contractual relationships.

We want to examine the governance and accountability of a selection of these arrangements to identify what works well and what does not. Our intention is to identify principles that would be useful to those establishing and operating these arrangements in the future.

6. Canterbury rebuild – Follow-up of *Earthquake Commission: Managing the Canterbury Home Repair Programme*

In October 2013, we published a performance audit on the Earthquake Commission's management of the Canterbury Home Repair Programme. We will carry out follow-up work to track the progress the Earthquake Commission has made with our recommendations and to review the final total cost after the programme's expected completion by the end of 2014.

7. Canterbury rebuild – Governance arrangements for community projects in Christchurch

We will take a case-study approach to examine the overall governance, risk management, and programme and project management of publicly funded community projects that are part of the earthquake recovery work in Christchurch. We will compare and contrast the governance arrangements for a number of selected projects. We propose to examine:

- the Health Precinct (including the hospital rebuild);
- the Bus Interchange; and
- the Central Library.

Depending on the timing of construction and changes that might arise in these projects, our case studies might change. Other case studies could include the governance arrangements for the Metro Sports Facility, the Performing Arts Precinct, and the Justice and Emergency Services Precinct.

As well as comparing and contrasting the case studies, we intend to compare the governance arrangements of major publicly funded capital projects overseas to develop recommendations and lessons for the future.

8. Audit committees in the public sector

Recent inquiry work we have carried out has reinforced how important it is for members of a governing body to have the confidence and ability to test and challenge the advice they receive and to maintain an overall view of the entity's direction and risks.

Audit committees are one aspect of possible governance arrangements that can provide this test and challenge. We intend to review our audit committee guidance, update it to reflect current best practice, and consider the implications for committee effectiveness.

To support our Governance and accountability theme, our auditors have been asked to consider governance and accountability within entities and to comment as appropriate on the effectiveness of, and strengths in, their management reporting to entities. In doing so, auditors will focus on aspects that, in their judgement, are critical to the performance of the entity or present the greatest risk to not functioning effectively. Auditors are also gathering information about the use of, and arrangements for, audit committees to support our intended review of audit committees in the public sector.

9. Inland Revenue Department business transformation – Governance and foundations for success

The Inland Revenue Department (IRD) is in the initial stages of its business transformation programme. This programme is significant both because of the public funds committed and because it is critical to IRD's core function to collect Crown revenue. We intend to report on aspects of the programme during the next three years. In 2014/15, the focus of our interest in the programme is on the appropriateness, execution, and effectiveness of the governance arrangements for the programme.

Investment and asset management

10. Asset management by district health boards

We have noted concerns about aspects of asset management in several reports since 2011:

- In our 2013 report, *Managing public assets*, we noted that health assets had some of the lowest condition ratings.
- In a high-level 2011 review, we reported that, since 2009 – when the Ministry of Health required district health boards (DHBs) to record their approach to asset management in asset management plans – most DHBs had not improved how they plan to manage assets.
- In our performance audit about regional service planning by DHBs, we noted that there are big demands on capital for major repairs to buildings that are beyond their economic life, to meet seismic standards, and to upgrade them to support modern standards of care. We found that capital investment in buildings based on regional services planning is at an early stage. Regional capital committees set up to guide regional capital investment were beginning to understand the full range of assets held throughout their region, but the links to capital planning were not clear.

During 2013/14, we piloted a common approach to auditing asset management information and systems that are critical to the delivery of public services in the local government sector. We will report the results of this approach in a report on local government asset and service-level management. Auditors have told us that they find the questions and areas of focus in the modules relevant for gaining a more in-depth understanding of an entity's asset management practices, and for supporting the annual audit.

We have asked DHB auditors to apply the asset management methodology to building and clinical assets in the 2013/14 annual audits. We expect to prepare a report to Parliament during 2014/15 that draws on this underlying audit work.

Service delivery

11. Suicide prevention

Suicide is a serious health and social issue. The emotional and economic costs to individuals, families, and society are very high. The rate of suicide is an indicator of mental health and the social wellbeing of the population. The latest statistics available show that 478 people died by suicide in New Zealand in 2011. This equates to 10.6 deaths per 100,000 population. From 1985 to 2011, the lowest rate of suicide was 10 deaths per 100,000 population (in 1985) and the highest rate was 15.1 (in 1998). There are many more attempted suicides and hospitalisations.

We propose to examine how well activities to prevent suicide are carried out. We aim to establish what is being done to prevent suicide, and how activities are evaluated to assess what is being achieved. We will seek to answer some of the following questions:

- What are the trends in suicide rates and what factors are influencing them?
- How are the New Zealand Suicide Prevention Strategy and associated actions assisting with suicide prevention?
- How are suicide prevention activities funded?
- How well are organisations joining together and co-ordinating activities?
- How well are activities targeted and delivered?
- What is working and what is not working at a community level?
- Are suicide prevention services accessible and meeting needs?
- How well do the organisations evaluate their activities?

Commission of Inquiry into Police Conduct**12. Response of the New Zealand Police to the Commission of Inquiry into Police Conduct:
Fourth monitoring report**

We have committed to monitoring, over a 10-year period, the New Zealand Police's implementation of recommendations arising from the 2007 Commission of Inquiry into Police Conduct.

This will be our fourth monitoring report. We signalled in our third report (published in October 2012) that, given the mixed progress by the Police in improving services for adult sexual assault complainants and dealing with complaints against the Police, we would carry out some targeted review work focused on those aspects before our final report (planned for 2017).

Appendix

Our five-year themed work programme – The indicative

2012/13	2013/14	2014/15
Our future needs	Service delivery	Governance and accountability
Overview report	Overview report	Overview report
Department of Conservation: Prioritising and partnering to manage biodiversity.	Primary Growth Partnerships	Public accountability system – How people to account
Ministry for Primary Industries: Preparing for and responding to biosecurity incursions	Whānau Ora – Service delivery through third parties	Governance and accountability in the arts, culture and sports sector
Insuring public assets	Ministry of Social Development – Case management	Effectiveness of governance models in the public sector
Evolving approach to combating child obesity	Accident Compensation Corporation – Case management	Audit committees in the public sector
Immigration New Zealand: Supporting new migrants to settle and work	Ministry of Social Development – Management of complaints	Audit committees in the public sector – Review to improve access to support tools and information
Public sector financial sustainability	Accident Compensation Corporation – Management of complaints	Inland Revenue Department transformation – Foundations for success
Regional services planning in the health sector	Ministry of Social Development – Management of complaints	Canterbury rebuild – Governance arrangements in Christchurch
Using the United Nations' Madrid indicators to better understand our ageing population	Accident Compensation Corporation – Management of complaints	Canterbury rebuild – Follow-up of Earthquake Commission Managing the Canterbury Home Repair Programme
Department of Corrections: Managing offenders to reduce reoffending	Ministry of Social Development – Management of complaints	Education for Māori – Performance information
New Zealand Defence Force: The civilianisation project	Accident Compensation Corporation – Management of complaints	Auckland transport – Governance and accountability Auckland Manukau Eastern Transport Initiatives
Roles, responsibilities, and funding of public entities after the Canterbury earthquakes	Effectiveness and efficiency of arrangements to repair pipes and roads in Christchurch (Stronger Christchurch Infrastructure Rebuild Team)	Implementing audit changes for the new legislation in the public sector
Earthquake Commission: Managing the Canterbury Home Repair Programme	Education for Māori: Educational success – third report	Implementing audit changes for the new accountability framework
Education for Māori: Context for our proposed audit work until 2017	Auckland Council – Review of service performance:	Suicide prevention
Education for Māori: Implementing <i>Ka Hikitia – Managing for Success</i>	<ul style="list-style-type: none"> Watercare Services – Customer operations Building and resource consent processes 	District health boards' asset and service-level management
Auckland Council: Transition and emerging challenges	Governance of council-controlled organisations	Response of the New Zealand Police to the 2013/14 Police Conduct: Fourth monitoring report
Commentary on <i>Affording Our Future: Statement on New Zealand's Long-term Fiscal Position</i>	Central Agencies Shared Services	
Maintaining a future focus in governing Crown-owned companies	Learning from public entities' use of social media	
Managing public assets	Local government asset and service-level management	
Other reports		
Central government: Results of the 2011/12 audits	Central government: Results of the 2012/13 audits (Volume 1)	Central government: Results of the 2013/14 audits
Local government: Results of the 2011/12 audits	Central government: Results of the 2012/13 audits (Volume 2)	Local government: Results of the 2013/14 audits
Matters arising from the 2012-22 local authority long-term plans	Local government: Results of the 2012/13 audits	State-owned enterprises: Results of the 2013/14 audits
Education sector: Results of the 2011 audits	Schools: Results of the 2012 audits	Public entities' timeliness of reporting
Transport sector: Results of the 2011/12 audits	Health sector: Results of the 2012/13 audits	Licensing trusts: Results of the 2012/13 audits
Crown Research Institutes: Results of the 2011/12 audits	Social sector: Results of the 2012/13 audits	Progress on recommendations – Follow-up reports
Health sector: Results of the 2011/12 audits	Progress on recommendations – Follow-up reports	Defence major projects review
Defence major projects review	Defence major projects review	

	2015/16	2016/17
Accountability	Investment and asset management	Information
	Overview report	Overview report
Can hold public entities	<i>Effect on service delivery of deferred maintenance and renewals</i>	<i>Data quality and use (possibly including health)</i>
	<i>Quality of asset management planning in the energy sector</i>	<i>Capability and capacity to analyse and manage information</i>
Culture, and heritage	<i>Resilience of our infrastructure assets (e.g. transport/electricity networks)</i>	<i>Changes in information management systems and practice</i>
	<i>Is the investment in technology making services more efficient?</i>	<i>Collaboration with the public to collect and use information</i>
Environment sector	<i>Funding strategies in local government</i>	<i>Evidence-based decision-making</i>
	<i>Government procurement – Patterns and trends</i>	<i>Cyber-security</i>
	<i>Effect of ageing population on local government asset planning</i>	
Review guidance and information	<i>Budgeting and forecasting for major projects</i>	
	<i>Effectiveness of the Gateway process</i>	
	<i>Investment management for the Crown</i>	
– Governance and	<i>Inland Revenue Department business transformation – Project management</i>	<i>Inland Revenue Department transformation</i>
Events for community		
Wake Commission: programme	<i>Canterbury rebuild</i>	<i>Canterbury rebuild</i>
Education and accountability	<i>Education for Māori</i>	<i>Education for Māori</i>
Accountability of the private	<i>Auckland Council - Review of service performance</i>	<i>Auckland Council – Review of service performance</i>
Legislation in the public		<i>Review of the Treasury's Statement on New Zealand's long-term fiscal position</i>
Accounting standards	<i>Report on new accountability requirements</i>	<i>Market instruments in the environment sector (with the Parliamentary Commissioner for the Environment)</i>
	<i>Report on new accounting standards</i>	<i>Security sector governance</i>
	<i>Justice reforms – Legal aid</i>	<i>Childhood support</i>
	<i>Dementia</i>	<i>Welfare reform</i>
	<i>Mental Health Services</i>	
Level management		
Commission of Inquiry report		<i>Response of the New Zealand Police to the Commission of Inquiry into Police Conduct: Final monitoring report</i>
Audits	<i>Central government: Results of the 2014/15 audits</i>	<i>Central government: Results of the 2015/16 audits</i>
Audits	<i>Local government: Results of the 2014/15 audits</i>	<i>Local government: Results of the 2015/16 audits</i>
	<i>Matters arising from local authority long-term plans</i>	
2012/13 audits	<i>Energy sector report</i>	
Audits reports	<i>Progress on recommendations – Follow-up reports</i>	<i>Progress on recommendations – Follow-up reports</i>
	<i>Defence major projects review</i>	<i>Defence major projects review</i>



Publications by the Auditor-General

Other publications issued by the Auditor-General recently have been:

- The Auditor-General's strategic intentions 2014/15 to 2017/18
- Setting up Central Agencies Shared Services
- Watercare Services Limited: Review of service performance
- Local government: Results of the 2012/13 audits
- Reflections from our audits: *Our future needs – is the public sector ready?*
- Health sector: Results of the 2012/13 audits
- Schools: Results of the 2013 audits
- New Zealand Customs: Managing Trade Assurance capability risks
- Draft annual plan 2014/15
- Central government: Results of the 2012/13 audits (Volume 2)
- Additional work on Solid Energy New Zealand Limited
- Inquiry into property investments by Delta Utility Services Limited at Luggate and Jacks Point
- The Auditor-General's Auditing Standards 2014
- The Treasury: Learning from managing the Crown Retail Deposit Guarantee Scheme
- Department of Internal Affairs and grants administration
- Maintaining a future focus in governing Crown-owned companies
- Delivering scheduled services to patients
- Continuing to improve how you report on your TEI's service performance

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