



Performance audit report

New Zealand Customs Service: Providing assurance about revenue





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New Zealand Customs Service: Providing assurance about revenue

This is the report of a performance
audit we carried out under section
16 of the Public Audit Act 2001

July 2011

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Contents

Glossary	3
Auditor-General's overview	4
Our recommendations	6
Part 1 – Introduction	7
The purpose of our audit	7
About customs revenue	7
What we looked at	8
How we carried out our audit	9
What we did not audit	9
Part 2 – Planning for revenue assurance	11
Effective systems for planning revenue assurance work	11
A risk-based approach to revenue assurance	12
What revenue assurance covers	12
Observations on the additional revenue that Customs collects	12
Part 3 – Capability and guidance for revenue assurance	15
Customs' ability to do revenue assurance work	15
Guidance for revenue assurance staff	16
Part 4 – Reporting on revenue assurance	19
Reports on revenue assurance work findings	19
Checks to assess the quality of revenue assurance work	19
Communicating the findings of revenue assurance work	20
How Customs uses the results of revenue assurance work	20
Appendices	
1 – The New Zealand Customs Service's voluntary compliance regime	21
2 – The structure of the New Zealand Customs Service	23
Figures	
1 – Customs' performance against its target for collecting additional revenue	13

Glossary

CusMod: Customs' electronic system that holds various information, including records of import, export, and excise transactions.

Customs duty: a tax levied on imported goods. Duty is imposed to help protect domestic businesses that are producing similar goods.

Customs revenue: customs duties, goods and services tax on imports, and excise.

Excisable goods: domestically manufactured petroleum fuel and products, tobacco and tobacco products, and alcohol and alcohol products on which excise is payable.

Excise: a tax levied on particular goods manufactured for sale in New Zealand.

Field audits: detailed audit work, usually requiring staff to visit the premises of the business or trader they are auditing.

Systems-based audits: large field audits that examine the systems and processes a trader uses.

Traders: exporters, importers, and the manufacturers of excisable goods.

Transaction audits: desk-based audits that Customs staff do to confirm the accuracy of individual import, export, and excise declarations made by traders to Customs.

Auditor-General's overview

The New Zealand Customs Service (Customs) is responsible for collecting about 15% of the Government's total revenue, so it is important that I regularly provide assurance to Parliament about Customs' revenue systems and controls. In 2009/10, Customs collected \$8.78 billion in customs revenue.

Customs' revenue collection system relies on traders correctly declaring the amount of customs revenue (goods and services tax, customs duty, and excise) they owe. Each year, Customs' Trade Assurance business unit carries out thousands of audits of traders to check whether they have done so. A major purpose of this revenue assurance work is to ensure that Customs is collecting all the customs revenue due.

This report looks at how effectively Customs plans and supports its revenue assurance work.

Customs has most of the planning and supporting elements it needs to effectively provide revenue assurance. These elements are well designed and cohesive. Customs' framework for planning the work is sound. It has good checks to assess the quality of the work carried out and reports well on its findings. Customs uses the results of the work for many purposes, such as to collect additional customs revenue and to tell traders how to better comply with Customs' and legislative requirements.

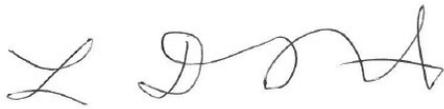
Customs collects detailed information about traders. Trade Assurance uses this information to select traders for audit. It does this well. It focuses on trade and traders that present the greatest risks to New Zealand. The information that Trade Assurance has and the way it uses it to select traders to audit help it to provide effective revenue assurance.

Customs needs to improve the quality of written guidance for Trade Assurance staff. In most instances, Customs does not have clear procedural information for staff about how to assure revenue. Many tasks are complex and require detailed knowledge about legislation and commercial and trading environments. Trade Assurance relies on experienced staff to carry out these tasks properly.

The complexity of Trade Assurance's work means that it takes time for new staff to become competent. The time required to become a competent Trade Assurance Officer presents a risk for Customs. This risk is compounded by the retirement or approaching retirement of several experienced Trade Assurance Officers. Customs is aware of this capability risk. It is not clear whether it is managing the risk.

Trade Assurance has efficiency initiatives to reduce the time it spends on certain types of audits. We commend it for this.

I thank Customs staff for their help and co-operation during our audit.

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

Lyn Provost
Controller and Auditor-General

1 July 2011

Our recommendations

We recommend that the New Zealand Customs Service:

1. ensure that it is taking appropriate action to effectively manage the Trade Assurance capability risks it has identified; and
2. provide clear, consistent, and up-to-date written guidance for Trade Assurance staff.

Part 1

Introduction

- 1.1 In this Part, we discuss:
- the purpose of our audit;
 - customs revenue;
 - what we looked at;
 - how we carried out our audit; and
 - what we did not audit.

The purpose of our audit

- 1.2 We carried out a performance audit to review how effectively the New Zealand Customs Service (Customs) plans and supports its revenue assurance activities.
- 1.3 We did so because customs revenue is an important source of revenue for the Government – about 15% of the Crown revenue base. In 2009/10, Customs collected \$8.78 billion in revenue.
- 1.4 Because Customs checks that traders comply with trade requirements and pay the right amount of customs revenue, it can confidently help goods flow into and out of New Zealand's ports legitimately.
- 1.5 In 2007, we carried out a performance audit of Customs' arrangements for collecting customs revenue. Our report on that audit (*New Zealand Customs Service: Collecting customs revenue*) noted that the arrangements were sound. It confirmed that Customs carried out various assurance activities for revenue collection. However, the audit did not examine how Customs planned these activities. This report reviews this aspect of Customs' work.

About customs revenue

- 1.6 Customs is responsible for collecting customs revenue. Its other responsibilities include border protection, trade and tourism support, and community protection – such as by detecting and preventing the import of illicit drugs, illegal weapons, and objectionable material.
- 1.7 Customs revenue comes from goods and services tax (GST) on imports, customs duties on imported goods, and excise on alcohol, tobacco, and petroleum products made in New Zealand. The law outlines obligations for paying customs revenue.
- 1.8 Customs is entitled to collect revenue from imported goods when they arrive in New Zealand.

- 1.9 Excise is payable on excisable goods when they are removed from where they have been manufactured.
- 1.10 Customs' revenue collection regime relies on voluntary compliance. The Customs and Excise Act 1996, the Goods and Services Tax Act 1985, and the Tariff Act 1988 set out trader obligations and give Customs strong enforcement powers and the ability to impose penalties. Customs supports voluntary compliance but intervenes when traders do not meet requirements. Under the voluntary compliance regime, traders are responsible for enquiring about their compliance obligations and lodging accurate information with Customs about goods they are importing or exporting and excise goods they have manufactured and are removing. In doing so, they must accurately calculate any customs revenue due. Appendix 1 provides further information about Customs' voluntary compliance regime.

What we looked at

- 1.11 Trade Assurance is the Customs business unit responsible for giving assurance about trade-related risk for imports, exports, and excise goods. It gives assurance about trade activities and customs revenue. It does field and transaction audits to check whether traders have correctly declared how much they owe to Customs.
- 1.12 In July 2010, Trade Assurance had 71 staff in Auckland, Wellington, Christchurch, and district ports. Its budget for the 2010/11 year was \$5.4 million.
- 1.13 We wanted to know whether Trade Assurance:
- plans for revenue assurance work;
 - ensures that it has enough staff with the right skills and knowledge to carry out planned revenue assurance work;
 - guides staff on how to carry out revenue assurance work; and
 - measures and reports the results of its revenue assurance work.
- 1.14 We also wanted to know whether Trade Assurance's work results in useful information that other Customs business units can use. These business units are:
- Client Services, which is the primary interface between Customs and traders, particularly in terms of educating traders;
 - Fraud and Prohibitions, which decides whether Customs should investigate traders suspected of fraud; and
 - Intelligence, Planning and Coordination, which manages intelligence information and intelligence-led operations for Customs.

- 1.15 Appendix 2 provides an overview of Customs' organisation structure and shows where the Trade Assurance; Client Services; Fraud and Prohibitions; and Intelligence, Planning and Coordination business units fit.

How we carried out our audit

- 1.16 We interviewed Customs staff in Auckland and Wellington. We reviewed many documents, including Customs' operational procedures and Trade Assurance's plans and information. We mapped Trade Assurance's process for identifying and selecting traders for particular types of audits. We reviewed 37 of Trade Assurance's audit reports, including six reports on bulk fuel imports.
- 1.17 Because we focused on Trade Assurance's current arrangements, we limited our review to documents it had prepared and work it had carried out in 2009/10 and 2010/11.

What we did not audit

- 1.18 Our audit focused on Trade Assurance's revenue assurance activities. We did not examine any of Trade Assurance's other activities.
- 1.19 Although we examined whether Trade Assurance's work provided useful information that other business units within Customs could use, we did not examine the activities of those business units.

Part 2

Planning for revenue assurance

- 2.1 In this Part, we discuss:
- how Customs plans its revenue assurance work;
 - Customs' risk-based approach to revenue assurance work;
 - the coverage of revenue assurance work; and
 - the additional revenue that Customs collects.

Effective systems for planning revenue assurance work

- 2.2 Trade Assurance has a sound framework for planning revenue assurance work and selecting traders to audit. The elements of its framework are well established, logical, and comprehensive.
- 2.3 Trade Assurance uses a strategy to guide its planning for revenue assurance work. This strategy helps it plan the specific audits it needs to do.
- 2.4 Trade Assurance uses intelligence reports, trader profiling, the results of previous audits, and other information to select traders for its annual programme of field audits. The Intelligence, Planning, and Co-ordination business unit prepares some of this information for Trade Assurance. The comprehensive information that Trade Assurance uses and its processes for selecting traders mean that it focuses on traders who present the greatest risks. It is clear why Trade Assurance has selected specific traders for these audits.
- 2.5 Trade Assurance records information about, and is aware of, broader environmental factors that could affect how traders who owe money to Customs behave.
- 2.6 The information that Trade Assurance gathers and the way it uses that information to select traders to audit help to ensure that its revenue assurance work is effective.
- 2.7 Trade Assurance plans to regularly audit traders who import, or have excise licences for, goods that make a large contribution to customs revenue. This is appropriate because regular audits in these areas are important for Customs to be able to give assurance about the revenue it collects.
- 2.8 Trade Assurance's planning and systems and the assurance they can provide for bulk fuel audits are clear.
- 2.9 Customs duty and GST on imported bulk fuel products contribute significantly to the revenue that Customs collects each year. In 2009/10, customs revenue from bulk fuel imports was more than \$1.5 billion, which is about 17% of its

total revenue. Trade Assurance carries out regular audits of bulk fuel imports. We reviewed the planning, systems, and guidance Trade Assurance has for these audits.

- 2.10 Trade Assurance has good planning, systems, and guidance for protecting customs revenue from bulk fuel imports. These provide for efficient bulk fuel audits and include a formal check of all work done. We advised Trade Assurance about how it could make decisions about bulk fuel audits more transparent.
- 2.11 Flexibility is important in planning. Trade Assurance structures its audit programme so that it can respond easily to emerging issues or to changes in staff resourcing. Trade Assurance's rationale for prioritising its work is clearly documented. Building flexibility into its work programme helps Trade Assurance ensure that its work continues to focus on the most important areas.

A risk-based approach to revenue assurance

- 2.12 Trade Assurance identifies and analyses risk at each stage of its planning for revenue assurance work. This allows it to focus on the areas with the greatest risks for New Zealand.
- 2.13 Trade Assurance has a framework that allows it to evaluate risks consistently. It uses a list of organisational and operational risks, and consistently records information about risk in its plans. It clearly and consistently records information about risks, including risks to revenue, within audit reports to help plan audits in the year ahead. These practices help Trade Assurance to be effective.

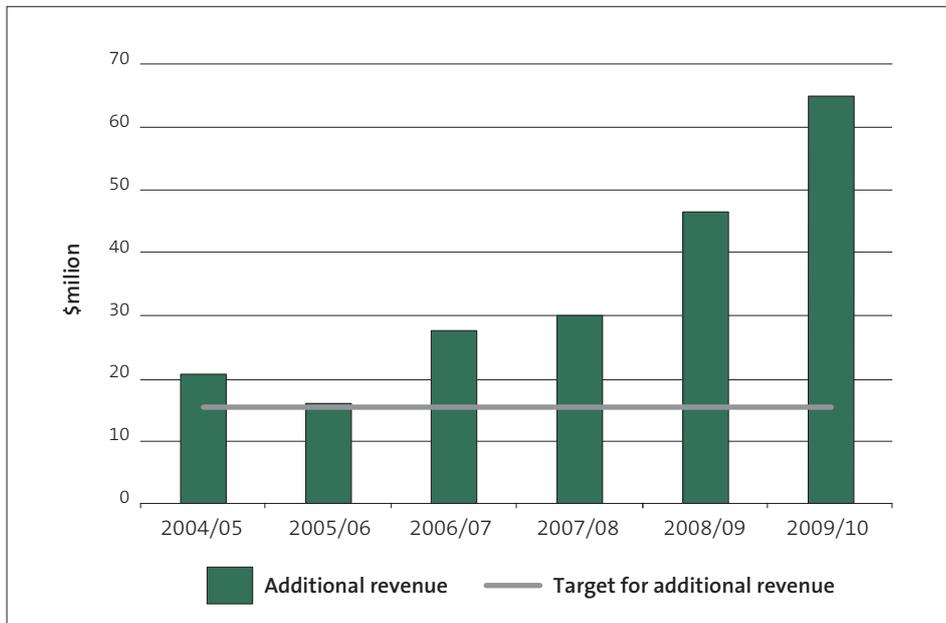
What revenue assurance covers

- 2.14 To help plan its work, Trade Assurance assigned goods that are imported or exported or that are subject to excise into 36 "trade sectors". Each year, it selects some sectors and audits selected traders in those sectors. It does other kinds of audits of most of the other sectors.
- 2.15 The way Trade Assurance plans revenue assurance work and selects traders means that it covers the different trade sectors reasonably. Trade Assurance can do more to document how its revenue assurance work covers the 36 trade sectors. This would allow managers to see where there are gaps in coverage of sectors.

Observations on the additional revenue that Customs collects

- 2.16 Customs consistently meets its target to collect at least \$15 million of additional revenue – revenue that traders owe to Customs but that they have not declared or have under-declared. Figure 1 shows the target and the additional revenue Customs has collected since the target was set in 2004/05.

Figure 1
Customs' performance against its target for collecting additional revenue



- 2.17 The additional revenue Customs collects can vary greatly. Sometimes, this can be because Customs identifies one or more traders who owe a substantial amount – say, \$10 million – of additional revenue. This was the case in 2009/10.
- 2.18 Customs noted in its *Annual Report 2009/10* that “the bulk of the additional revenue recovered in 2009/10 was due to three specific instances of identification by Customs of revenue owing and subsequent payment of those sums”. This was useful to include in the annual report because it indicated the underlying reasons why Customs exceeded its target so significantly.
- 2.19 Trade Assurance staff told us that their business unit had identified most of the additional revenue that traders owed to Customs.
- 2.20 Customs does not specifically measure how much it spends identifying additional revenue. This is because Trade Assurance’s overall work programme and many of its audits are structured to provide assurance for various trade risks, such as unfair trade and the accuracy of trade and economic data, as well as assurance about revenue. Trade Assurance has a budget of \$5.4 million.
- 2.21 Based on field audit data we saw for 2009/10 and 2010/11, the way Trade Assurance uses information to select traders for revenue assurance activities

significantly affects the additional revenue gained. The risk-based targeting that Trade Assurance uses in selecting entities for planned work allows it to maximise the assurance about customs revenue that it provides and the potential additional revenue it can collect.

Part 3

Capability and guidance for revenue assurance

- 3.1 In this Part, we discuss:
- whether Customs has enough staff with the right skills and knowledge to carry out planned revenue assurance work;
 - the guidance Customs has for staff carrying out revenue assurance work; and
 - efficiency initiatives that Trade Assurance has.

Customs' ability to do revenue assurance work

- 3.2 Trade Assurance has staff with significant knowledge and experience in revenue assurance work and has a good framework for training Trade Assurance Officers. Trade Assurance has enough staff to do its work. Customs is able to move staff and allocate work efficiently and effectively. Trade Assurance carried out most of its planned field audits in 2009/10. Audits were rarely cancelled or deferred because of a lack of staff. Customs has appropriate measures in place to support the independence and integrity of staff doing assurance work.
- 3.3 However, maintaining capability is a risk for Customs. It is important for Customs to manage its capability risk effectively so that it can keep doing its revenue assurance work well.

Managing capability risks

- 3.4 Trade Assurance's work requires a complex mix of skills and knowledge (technical skill, relationship management, and understanding the commercial and trade environment, legislation, and policy), so having competent staff is critical for carrying out for the Trade Assurance programme. It is not simply a matter of having enough people to do the work.
- 3.5 Customs has a good framework for training Trade Assurance Officers. Trade Assurance uses self-paced modules, courses (such as tariff classification and an introduction to accounting packages), and learning on the job. Induction modules are comprehensive. They introduce documents, systems, and skills and knowledge that Trade Assurance staff use. Trade Assurance encourages new staff to use longer-serving officers' knowledge and experience through observation, sharing, and listening. There are flexible time frames for Trade Assurance Officers to complete training tasks. As staff experience and better understand trade assurance work, they are expected to learn coaching skills and subject matter expertise.
- 3.6 Customs' framework for developing careers shows that it takes four to five years for Trade Assurance Officers to be fully competent in their roles. The time it takes

to become a competent Trade Assurance Officer is a capability risk for Customs. At the time of our audit, this risk was compounded by the retirement or approaching retirement of several experienced Trade Assurance Officers. These retirements are a significant loss of institutional knowledge.

- 3.7 Customs is aware of this capability risk. It was a strong theme in our interviews with Trade Assurance and other Customs staff. Trade Assurance has analysed its capability, looking at the skills and knowledge needed for trade assurance work and the skills and knowledge that staff hold. We consider this analysis useful for better understanding where potential skill/knowledge gaps and shortfalls in capability are. It is not clear whether Customs uses the information it has to act on and manage the risks to Trade Assurance capability.
- 3.8 Because the Trade Assurance role is important for Customs in helping the import and export of goods and because revenue collection is one of its four priorities, Customs needs to have officers with skills and knowledge to carry out trade assurance work. Customs should use the information it has about Trade Assurance to manage capability risks.

Recommendation 1

We recommend that the New Zealand Customs Service ensure that it is taking appropriate action to effectively manage the Trade Assurance capability risks it has identified.

- 3.9 Later in this Part, we note that improving written guidance for audit activities is one way for Customs to manage its capability risks better.

Guidance for revenue assurance staff

- 3.10 Trade Assurance's work is often complex. It requires attention to detail and an understanding of when particular rules and legislation apply to particular import, export, and excise transactions. This means that the written guidance that staff use when doing complex audits is important. It helps staff to do their job correctly and efficiently, and audit consistently. Less experienced staff need to be able to get help from managers and more experienced colleagues when they need it.
- 3.11 Trade Assurance staff have only some of the written guidance they need to carry out assurance activities. The quality of the written guidance they have varies considerably.
- 3.12 Trade Assurance has clear written guidance for audits of bulk fuel imports. This clearly identifies the information that Trade Assurance staff need to collect in the

audit, and the steps that audit staff need to take before and during the audit. We discuss bulk fuel audits in more detail in paragraphs 2.8 to 2.10.

- 3.13 Trade Assurance has good reporting templates, making it straightforward for staff to record the information and results collected for specific assurance work. Audit staff can get help from managers when needed.
- 3.14 Customs has guidance documents covering matters that Trade Assurance staff need to know to carry out revenue assurance work. We reviewed 23 of these documents. Most are overdue for review and difficult to understand. They rarely allow a staff member to identify all the information they need to determine whether a trader has paid enough customs revenue. Trade Assurance staff told us that they work to the legislation and do not rely on these Customs' guidance documents.

Improving the quality of written guidance to support Trade Assurance's effectiveness and efficiency

- 3.15 Given the experience and length of service of many Trade Assurance staff, it is reasonable that they do not always rely on written guidance. However, taking into account the retirement or approaching retirement of several experienced staff (see paragraph 3.6), the variable quality of written guidance increases the risk that Trade Assurance will be less effective and efficient.
- 3.16 It takes time to become experienced in trade assurance work (see paragraph 3.6), and fewer experienced staff will be available to mentor newer staff and to oversee the quality of their assurance work. Without adequate information about procedures, staff may not know how to do assurance tasks or could complete tasks poorly, meaning further work will be needed.
- 3.17 Adequate written guidance will help Trade Assurance to manage the risks resulting from an expected reduction in capability. Improving guidance documents will help this by:
- recording institutional knowledge of Trade Assurance;
 - ensuring that less experienced staff can access clear and accurate information; and
 - helping staff to carry out assurance work efficiently in compliance with policy and legislation.
- 3.18 Where possible, written guidance should identify the information that staff need to collect to do the audit and the steps that audit staff need to take to carry out the audit.

Recommendation 2

We recommend that the New Zealand Customs Service provide clear, consistent, and up-to-date written guidance for Trade Assurance staff.

- 3.19 We are encouraged that Customs has begun to review its audit policy and procedures.

Efficiency initiatives

- 3.20 Trade Assurance has efficiency initiatives to reduce the time it spends carrying out certain types of audits. We commend Trade Assurance for this.

Improving the efficiency of transaction audits

- 3.21 In 2008/09, Trade Assurance changed the way it carried out transaction audits. It introduced a requirement for customs brokers to provide the needed information electronically and send it to a national email address. This means Trade Assurance has a single national work queue of transaction audits and can assign transaction work to staff in any of its offices. It allows Trade Assurance to see whether it is keeping up with work entering the work queue and allows it to divert work to where it has extra capacity. Trade Assurance introduced dual-screen computers for many of its staff who carry out transaction audits. The dual screens help staff check entries in CusMod against electronically supplied broker information and reduce the need for printing and faxing.
- 3.22 Trade Assurance identified many benefits from these changes, including much more efficient processing of transaction audits. It noted lower printing and document destruction costs, less use of paper, a reduction in the number of jobs waiting to be assigned from the work queue, and more even workflow. Trade Assurance reports that the changes cost \$13,000 over two years. It estimates that the changes save it \$98,000 worth of office supplies and staff time each year.

Planning to improve the efficiency of systems-based audits

- 3.23 Each year, Trade Assurance does a few systems-based audits. These large audits typically take 560 hours, but a recent systems-based audit we reviewed took 1403 hours. Trade Assurance wants to spend less time on systems-based audits. It has identified ways it can do this. It plans to revise the requirements in its systems-based audit manual and trial the revised requirements in its next planned systems-based audit. We consider this a practical approach to improving the way its work is carried out.

Part 4

Reporting on revenue assurance

- 4.1 In this Part, we discuss:
- reports on the findings of revenue assurance work;
 - checks to assess the quality of revenue assurance work;
 - how Trade Assurance shares the findings of revenue assurance work; and
 - how Customs uses the results of revenue assurance work.

Reports on revenue assurance work findings

- 4.2 Trade Assurance has good reporting on the findings of its revenue assurance work.
- 4.3 Trade Assurance measures and reports on the findings of its revenue assurance work. It does this by reporting on its performance to Customs senior managers and to the Minister of Customs, and by reporting on the results of individual field audits.
- 4.4 The performance reports we saw are clear and concise. They usually include the information we expected, including the number of field audits, the percentage of audits that are compliant, and the amount of additional revenue that the audits identified. We consider that the reporting on compliance is particularly useful because it shows how effective Customs' voluntary compliance regime is.
- 4.5 Field audit reports are usually clear. They identify whether an entity's results are acceptable, whether the entity owes any other customs revenue, and areas where the entity can better comply with requirements. In several instances the reports could have been improved by better identifying key findings in the management summary and/or identifying which Customs business unit is responsible for carrying out recommendations directed at Customs.

Checks to assess the quality of revenue assurance work

- 4.6 Trade Assurance has good checks to assess the quality of revenue assurance work. The checks form part of its systems for managing assurance work and cover the work that Trade Assurance does. It is clear when and how the formal checks are done, including who is accountable for them.
- 4.7 Checks include a Chief Customs Officer reviewing and signing off field audit reports and senior Trade Assurance staff further reviewing field audit reports when particular criteria are triggered. Trade Assurance checks some of each staff member's transaction audits.

Communicating the findings of revenue assurance work

- 4.8 Trade Assurance tells the Intelligence, Planning and Co-ordination and the Client Services business units about the results of field audits. When Trade Assurance staff identify potentially fraudulent behaviour, they consult the Fraud and Prohibitions business unit.
- 4.9 Staff from the Intelligence, Planning and Co-ordination; Client Services; and Fraud and Prohibitions business units told us that the information provided by Trade Assurance meets their needs.
- 4.10 Trade Assurance uses Customs' significant events reports process to tell managers about audits that identified significant business issues for Customs.

How Customs uses the results of revenue assurance work

- 4.11 Customs uses the results of revenue assurance work to collect additional customs revenue and seek improved trader compliance. Paragraphs 2.16-2.21 discuss the additional revenue that Customs collected.
- 4.12 In its audit report recommendations, Trade Assurance identifies when traders have not complied with, or could have better complied with, requirements. It writes to the traders identifying what they need to do to comply.
- 4.13 Trade Assurance uses the results of audits to help plan work in the year ahead. It refers to previous audits when planning a field audit of the same entity.
- 4.14 For traders, Client Services is the main face of Customs. Among other tasks, Client Services issues licences and permits for trading activities. It uses the results of Trade Assurance's work to understand whether traders are complying with requirements.
- 4.15 Fraud and Prohibitions uses work from Trade Assurance's field and transaction audits to investigate, and sometimes prosecute, traders suspected of fraud, including suspected evasion of customs revenue.
- 4.16 Intelligence, Planning and Co-ordination told us that information from audit reports is entered into CusMod and used as part of the pool of Customs' intelligence information. This allows for information to be continually passed between Intelligence, Planning and Coordination, and Trade Assurance.

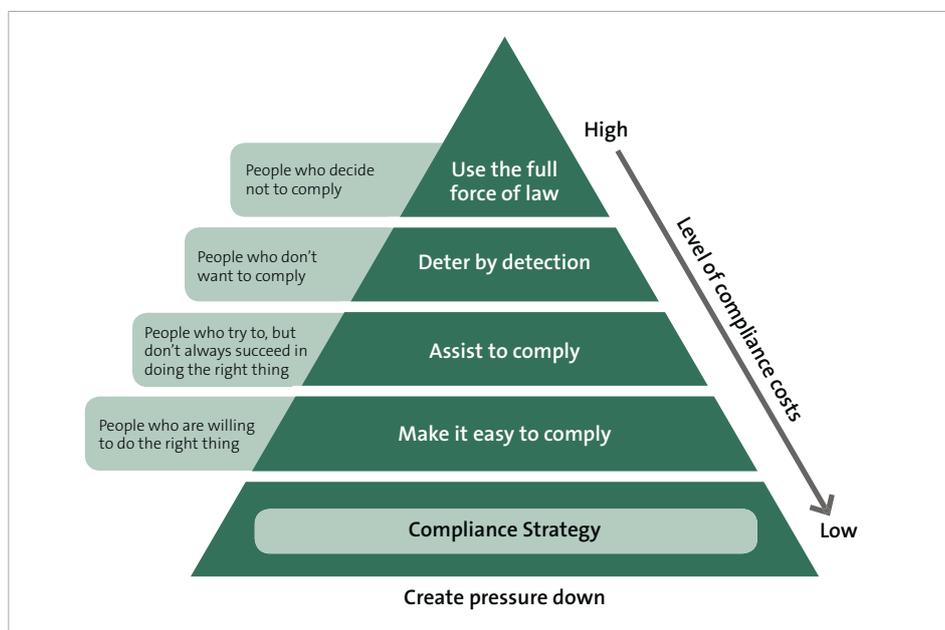
Appendix 1

The New Zealand Customs Service's voluntary compliance regime

Customs revenue obligations are outlined in law and subject to strong enforcement powers and penalties. Customs does not collect revenue with an “enforcement” mentality – its core strategy is to support voluntary compliance.

Voluntary compliance means that individuals and businesses are responsible for enquiring about their compliance obligations, lodging entries with Customs, declaring the required information completely and accurately, accurately calculating customs revenue due, and paying the amounts owing on the due date as required.

Voluntary compliance regimes usually offer incentives for complying and are designed to make complying easier. Those who choose not to comply face increasingly severe interventions by the regulator. The figure below, adapted from Customs' strategy for compliance, illustrates this. It assumes that most people are willing to comply and know what to do to comply, while progressively fewer people need stronger interventions to ensure that they comply.

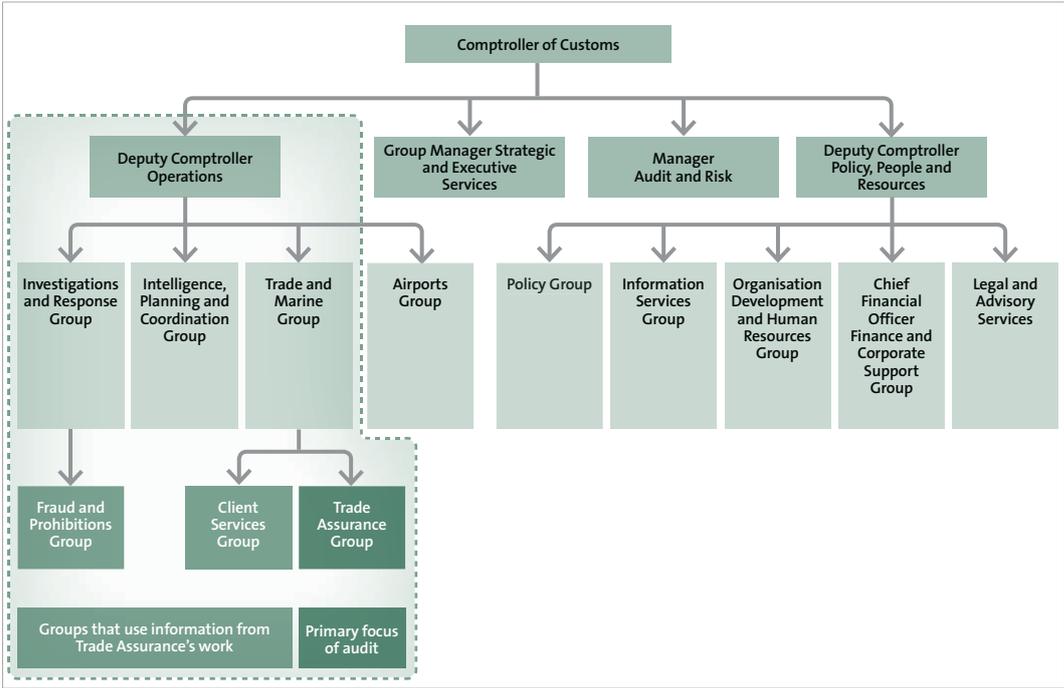


Source: Adapted from Customs' strategy for compliance.

Appendix 2

The structure of the New Zealand Customs Service

This chart shows the structure of the New Zealand Customs Service. The business units within the dotted line are the ones we were interested in for our audit.



Publications by the Auditor-General

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

- Inland Revenue Department: Making it easy to comply
- Central government: Cost-effectiveness and improving annual reports
- Annual Plan 2011/12
- Progress in delivering publicly funded scheduled services to patients
- Final audits of Auckland's dissolved councils, and managing leaky home liabilities
- Statement of Intent 2011–14
- Review of the Northland Events Centre
- Public entities' progress in implementing the Auditor-General's recommendations
- Ministry of Social Development: Managing the recovery of debt
- Local government: Results of the 2009/10 audits
- The Auditor-General's Auditing Standards
- Central government: Results of the 2009/10 audits (Volume 2)
- Provision of billboard for Len Brown's mayoral campaign
- District health boards: Learning from 2010–13 Statements of Intent
- Central government: Case studies in reporting forecast performance information
- Matters arising from Auckland Council's planning document
- Central government: Results of the 2009/10 audits (Volume 1)
- How the Department of Internal Affairs manages spending that could give personal benefit to Ministers
- Sport and Recreation New Zealand: Improving how it measures its performance

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