



Document for consultation with
members of Parliament

B.28 DAP (17)

Draft annual plan 2017/18

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of the Public Audit Act 2001.

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Request for feedback

I am pleased to provide you with my first proposed work programme as the Controller and Auditor-General of New Zealand. Over my term as Auditor-General, I am setting my Office the challenge to more effectively use its unique role and independent perspective to lift public sector performance and accountability.

This proposed programme of work aligns well with my ambition to ensure that my Office is strongly positioned to continue influencing and promoting an effective, efficient, and accountable public sector, now and in the future.

Under section 36 of the Public Audit Act 2001, I am required to consult the House of Representatives each year on a draft annual plan that describes my proposed annual work programme. This consultation will help me to ensure that our work will be relevant and useful to Parliament, public entities, and the public.

I am now seeking feedback from members of Parliament about this proposed work programme for 2017/18.

My Office plays an important role in strengthening accountability, integrity, and transparency in the public sector. Most of my Office's work (about 87%) comprises the annual audit of about 3700 public entities and is required by law. Our annual audit work gives us direct interaction with, and insight into, how the public sector is operating. We use this unique perspective of the entire public sector to inform our wider work. Each year, we bring a focus to our work by applying a theme, and by signalling future themes.

This draft work programme is the sixth in our multi-year themed work programme. It includes reporting on our proposed performance audits and our other work.

Water is the proposed theme for 2017/18. Our previous themes were:

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*.

Future themes that we are considering are:

2018/19 – *Procurement and contract management*; and

2019/20 – *Sustainable development*.

As these future themes are explored, I have asked my staff to consider how our future work programme is planned. We want to ensure that the themes for future years align with our strategic intentions. This means we may make changes to the indicative programme for 2018/19 and 2019/20.

We intend to review our strategic intentions over the coming months. This was always planned for 2017. The review will pick up the challenge I have set the Office. It will help define how our work can support a stronger public sector that has the ongoing trust and confidence of citizens.

We aim to include any changes into our *Annual Plan 2017/18* which will be finalised in June 2017. We also intend to publish our next Strategic Intentions document in June 2017.

We expect to publish a reflections report on the *Information* theme by mid-2018. This report will draw together the findings and insights from our information-themed work. We will use this to encourage debate, challenge and expand thinking, and identify and highlight examples of good or poor practice to help improve public sector performance.

Our proposed *Water* theme for 2017/18 reflects Parliament's and New Zealanders' growing interest in water. Public entities in both central and local government play critical roles as policy makers, regulators, and service providers in relation to water. These functions are often delivered in collaboration with other entities – for example, iwi and community organisations. With our overview of the entire public sector, we are well placed to examine how effectively these responsibilities for water are being managed by public entities.

The performance audits and other work we propose to carry out under the *Water* theme are described in Part 3.

Our work programme for 2017/18 will be confirmed after consultation with members of Parliament and other stakeholders. I welcome feedback and input from members (through select committees) on our proposed work in 2017/18, and on any other areas that members think my Office could usefully focus on.

I also ask members to be aware that the proposed work outlined in this draft work programme might be reprioritised or might not be able to proceed if I decide that the Office needs to carry out other unplanned work.

I look forward to your responses, which I will consider and incorporate into my statutory Annual Plan for 2017/18 as appropriate. I would appreciate receiving feedback by **Friday 9 June 2017**.

Thank you

A handwritten signature in black ink that reads "Martin Matthews". The signature is written in a cursive, slightly slanted style.

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Part 1 – Background

Why is there an Auditor-General?

Parliament authorises all government spending and gives statutory powers to public entities. Public entities are accountable to Parliament (and their communities in the case of local government) for how they use the resources and powers that Parliament gives them. Parliament seeks independent assurance from the Controller and Auditor-General (the Auditor-General) that public entities are using these resources and powers, and are accounting for their performance, in the way that Parliament intended.

The Auditor-General's role is to help Parliament in its scrutiny of executive government, to ensure that public entities are effective, efficient, and accountable. To be effective and credible in this role, the Auditor-General must be independent of the Government and operate in an apolitical manner. The Auditor-General is an Officer of Parliament and does not comment on the policies of the Government or local authorities.

Consulting with members of Parliament on the proposed annual work programme is one way in which the Auditor-General supports Parliament's scrutiny of executive government. To preserve independence, however, the Auditor-General makes the final decision about the work programme in the context of the multi-year work programme.

The Auditor-General's work

The Auditor-General is the auditor of all public entities. Figure 1 provides a summary of the number and type of entities audited in 2015/16.

Each year, we also expect to carry out audits of the following:

- the financial statements of the Government;
- the Government of Niue, its subsidiaries, and other associated entities;
- the Government of Tokelau; and
- entities the Auditor-General has agreed to audit under section 19 of the Public Audit Act 2001.

Our accountability system places responsibility on public entities to account annually for their performance. Public entities do this mainly through their Annual Reports, which include financial information and, where relevant, performance information.

Figure 1 – Summary of our current audit portfolio

Entity categories	Entities	Subsidiaries and related entities	Total
Central government entities			
Government departments	38	16	54
Crown research institutes	7	24	31
District health boards	20	20	40
Tertiary education institutions	27	97	124
Other Crown entities	65	17	82
Other central government entities	92	21	113
State-owned enterprises and mixed-ownership companies	17	91	108
Rural education activities programmes	14	-	14
Schools	2421	46	2467
Local government entities			
Local authorities	78	-	78
Council-controlled organisations	-	172	172
Exempt council-controlled organisations	-	30	30
Other local government entities	-	59	59
Energy, port, and airport companies			
Energy companies	20	53	73
Airport companies	18	4	22
Port companies	12	26	38
Other public entities			
Fish and game councils	15	-	15
Licensing and community trusts	19	19	38
Administering bodies and boards	39	-	39
Cemetery trusts	92	-	92
Total	2994	695	3689

The Auditor-General's work gives assurance to Parliament, public entities, and the public that public entities' financial statements and performance information fairly reflect the results of their activities.

The Auditor-General can also audit whether public entities carry out their work effectively and efficiently, and whether they act with due probity, comply with legislation, and are financially prudent.

The Auditor-General reports on findings and makes recommendations so that those responsible for making improvements can do so. The Auditor-General also highlights examples of good practice that can help to improve how the public sector operates.

Providing assurance

The Auditor-General has a statutory duty to audit every public entity that is required to publicly report. Most of our work (currently about 87%) comprises annual audits of the financial reports of public entities.

Annual audits provide independent assurance about the reliability of financial statements – and, in many instances, performance information – that public entities are required to report. The Auditor-General, as the auditor of all public entities, has a statutory duty to audit that information. The Auditor-General appoints an auditor to audit each public entity. These appointed auditors issue an audit report for each audit, which includes our opinion about the fairness of the presentation of the financial statements (and performance information where relevant). They also work with public entities to improve performance information and help entities to use it to improve their effectiveness and efficiency.

To give governors and managers of public entities assurance about significant matters, we prepare management reports. These detail our main findings and recommendations, and help governors and managers to understand how well their management systems and controls are working. A management report may include, for example, our views on how well a public entity manages its resources and performance, including its operational policies and practices, and how it manages risks.

Forming an audit opinion on financial statements and performance information requires us to look at the underlying accounts and records, including the systems and processes used to generate this information. Auditing standards require us to have a risk-based approach to gathering and assessing audit evidence. To address identified risks, we seek evidence that financial balances, reported performance, and disclosures are reasonable.

Each year, before commencing our annual audits, we prepare an audit brief for each category of public entities. An audit brief provides instructions and guidance for the auditors of those entities.

After our audits of the public entities in each significant sector are complete, we collate the results of the audits, including our understanding of the entities and their internal control systems. This allows us to identify and report on any systemic problems and opportunities for improvement.

We use our annual audits to gather information about public entities and to help advise select committees in their work in holding public entities to account as part of Parliament's scrutiny of executive government.

Performance audits, inquiries, and other work

The Public Audit Act 2001 empowers the Auditor-General to carry out performance audits to inquire into how a public entity uses its resources, and to carry out other work supporting the role of the Auditor-General.

Each year, we publish reports on the results of our annual audits, performance audits, major inquiries, and other work. Through this reporting to Parliament and other stakeholders, we are able to consider matters in greater depth than is appropriate within the scope of an annual audit, and examine ways that public entities can perform better.

We also:

- advise Parliament and select committees, to support annual reviews and Estimates' examinations;
- carry out and report on our responsibility under the Local Government (Auckland Council) Act 2009 to review the service performance of Auckland Council; and
- consider enquiries from ratepayers, taxpayers, and members of Parliament.

In addition, we aim to strengthen public sector accountability and promote good governance by sharing our knowledge, skills, and expertise with other audit bodies throughout the world, particularly within the Pacific region. We take part in national and international organisations, forums, and working groups that develop accounting and auditing guidance and standards.

These groups include:

- the New Zealand Accounting Standards Board and the New Zealand Auditing and Assurance Standards Board (both sub-boards of the External Reporting Board);
- the Global Audit Leadership Forum; and
- the International Organisation of Supreme Audit Institutions (INTOSAI), and its various committees and working groups.

New Zealand chaired the Professionalisation theme at the December 2016 International Congress of Supreme Audit Institutions in Abu Dhabi. It was a privilege to work with our international colleagues to advance the professionalisation agenda within the international auditing community. INTOSAI's contribution to the United Nations 2030-Agenda on Sustainable Development was also examined in this international forum. These discussions provided useful context for the *Sustainable development* theme we are considering for our work in 2019/20.

Our work to improve public sector auditing in the Pacific is part of our commitment to the Pacific Association of Supreme Audit Institutions (PASAI). PASAI is the official association of supreme audit institutions in the Pacific, and is one of the regional working groups within INTOSAI. The Auditor-General is also the Secretary-General of PASAI.

Part 2 – About our proposed 2017/18 theme – *Water*

We have drawn on our previous work and knowledge from across the public sector to determine our proposed theme for this year's work programme.

The theme we are proposing for our 2017/18 work programme is *Water*.

Why is this proposed theme an area of interest?

Water is a critical natural resource that New Zealanders rely on for their long-term health and economic, environmental, social, and cultural well-being. Some of the most important environmental and economic issues that New Zealand currently faces are associated with water.

Management of water resources in New Zealand is spread across central and local government entities, often in collaboration with other entities – for example, iwi and community organisations. Public entities are the stewards of significant fresh and marine water bodies. Public entities set policy and regulate activities that affect the use of water resources, and manage assets that deliver services that affect water or make use of it.

We have selected a range of topics that will examine how well the public sector manages water, and delivers services that affect or make use of water. Our work will explore aspects of drinking water, freshwater, stormwater, and marine water. We also plan to prepare a scene-setting report to provide context for our proposed work and help the public to better understand how the public sector manages water in New Zealand.

Through our proposed work, we intend to provide independent assurance to Parliament and New Zealanders on:

- the state of water stewardship and management in New Zealand;
- how well public entities with water responsibilities are performing, including how they work with others; and
- how well public entities are meeting their water-related regulatory obligations.

Our aim is to help improve public management of water now and in the future through sharing our observations of good practice and innovation, and identifying barriers to these.

We will not be commenting on the policies of the Government or local authorities. We also do not intend to duplicate any of the work of the Parliamentary Commissioner for the Environment.

What we intend to focus on in 2017/18

In Part 3, we provide a brief description of each performance audit and the other work we propose to carry out.

In 2017/18, we also propose to:

Multi-year topics

- do work on the Auckland Council – topic to be determined;
- prepare a review of the Defence Major Projects Report 2017;
- publish a further progress report on the Inland Revenue Department's Business Transformation programme; and
- publish our final monitoring report on the response of the New Zealand Police to the Commission of Inquiry into Police Conduct.

Other analysis and reports

- publish sector reports covering the results of our 2016/17 audits in central government and local government;
- prepare a summary of the results of our 2016/17 audits for the Health and Port sectors;
- prepare a summary of the results of our 2016 school audits; and
- prepare follow-up reports on the implementation of the recommendations of our performance audits, inquiries, and other work.

Thought leadership

- publish our *Information* reflections report; and
- do work on the future shape of public management and accountability, including performance reporting.

Concluding work on our 2016/17 theme – *Information*

We plan to complete our work on our *Information* theme in 2017/18, and present our reflections report on the results of that work. Figure 2 lists the work under the *Information* theme that we started in 2016/17 and expect to finish in 2017/18.

Figure 2 – *Information* theme performance audits started in 2016/17 and due to be finished in 2017/18

1	Infrastructure as a Service – Are the benefits being realised?
2	Social housing – how well Housing New Zealand uses information to manage investment, assets, and tenancies
3	Health patient information systems
4	Digital services and access to information and services
5	Using data to improve public services: the state of leadership, on-the-job learning, investment assessment, and capability development

Finalising other work from our 2016/17 Annual Plan

We intend to continue with work we started in 2016/17 on social sector contracting. We expect to report on this work in 2018/19.

We also intend to continue our work on performance reporting – next steps under a broader thought leadership work stream focusing on the future shape of public management and accountability.

Inquiry reports

We do not have a proposed work programme for inquiries because this work is unpredictable. The number of inquiries and the topics cannot be planned in advance. We budget for inquiries based on our knowledge of trends over the last 3-4 years.

Looking forward to our proposed themes for 2018/19 and 2019/20

The review of our strategic intentions may see further refinement of how we approach our multi-year planning, and the themes for future years. The themes we are proposing at this stage for 2018/19 and 2019/20 are outlined below.

For 2018/19, our proposed theme is *Procurement and contract management*. We consider this an important theme because procurement and contract management sit at the heart of the effective delivery of public services. They are also core business for our audit work. In our *Annual Plan 2016/17*, we signalled our intention to carry out procurement-related work over the following 2-3 years. We also signalled our intention to review and refresh our 2008 Procurement guidance. We now propose *Procurement and contract management* as the theme for our work in 2018/19. We are therefore planning to review our procurement guidance in 2018/19 under the *Procurement and contract management* theme.

For 2019/20, we are considering *Sustainable development* as our theme. We plan to examine how public entities are balancing the economic, social, cultural, and environmental aspects of their work. It is also an opportunity to consider how New Zealand intends to achieve the targets in the United Nations Sustainable Development Goals by 2030. Many of our international counterparts also intend to consider the efforts of their governments. With a focus on current and future generations, we think looking at *Sustainable development* will help us with our aim of influencing and promoting an effective, efficient, and accountable public sector, now and in the future.

Part 3 – Programme of performance audits and other work we propose to start in 2017/18

Figure 3 provides brief descriptions of the performance audits and other work we propose to start in 2017/18. We are particularly seeking select committees' views about:

- the overall range and mix of the proposed topics; and
- the proposed focus for each topic.

Figure 3 – Outline of performance audits and other work we propose to start in 2017/18

Water theme
<p>1. Scene-setting report</p> <p>Roles and responsibilities for water management are spread across central and local government entities that carry out a range of functions on behalf of all New Zealanders. Public entities often have to balance multiple, and at times competing, objectives when carrying out these functions.</p> <p>We plan to prepare a scene-setting report to act as a foundation for our proposed work, and to help the public to better understand how the public sector manages water in New Zealand.</p>
Drinking water
<p>2. Security of drinking water supply sources</p> <p>We are interested in how local authorities are managing security of drinking water supply sources to ensure that there is enough safe and reliable drinking water now and in the future.</p> <p>We are proposing a performance audit on how effectively a selection of regional councils are carrying out their statutory functions to protect sources of human drinking water. We will look at their plan-making and consent-application-processing functions to determine whether they are meeting their obligations under the National Environmental Standard for Human Drinking Water Sources, and to identify good practice.</p>
<p>3. Optimising demand for and supply of drinking water</p> <p>Local authorities use a variety of tools and methods to balance the demand for, and the supply of, drinking water. Climate change and changing demographics will have an increasing influence on how local authorities achieve this balance, along with the need to deliver water supply services in a financially sustainable manner.</p>

In 2010, we reported on how well local authorities were planning to meet the forecast demand for drinking water. Our report was based on a performance audit of eight local authorities. We followed up this work in 2012, looking at the progress the councils had made in acting on the recommendations in our 2010 report. We found that the key challenge was in providing security of supply into the future.

We propose revisiting what local authorities are doing to ensure access to a safe drinking water supply in the future, building on our 2010 and 2012 work. We are interested in identifying the methods and tools that local authorities use to manage demand and ensure adequacy of drinking water supply now and in the future.

Freshwater

4. Progress on freshwater quality management since 2011

In 2011, we published a performance audit report on how four regional councils (Taranaki, Waikato, Manawatu-Wanganui, and Southland) were managing the effects of land use on freshwater quality in their regions. We found reason to be concerned about freshwater quality in some regions, particularly lowland areas used mainly for farming. We made specific recommendations to each of the four regional councils. We also made general recommendations to all regional councils and unitary authorities, and to the Ministry for the Environment.

Since our 2011 audit, all regional councils have been implementing the National Policy Statement for Freshwater Management. This provides central government direction on how local authorities should carry out their responsibilities for managing freshwater under the Resource Management Act 1991.

We propose to carry out a performance audit on the progress that the four selected regional councils have made on freshwater quality management since 2011. We intend to examine:

- The four councils' responses to the recommendations in our 2011 report;
- whether the systems they have in place, or have planned, will result in any significant improvements to freshwater quality;
- how they are implementing the National Policy Statement for Freshwater Management; and
- the costs of improving freshwater quality and how the four councils engage with their communities about those costs.

We also propose to look at:

- compliance with, monitoring of, and enforcement of consent conditions; and
- other responses to our 2011 recommendations by regional councils, unitary authorities, and the Ministry for the Environment.

5. Spending on clean-up of significant water bodies

Part of the Government's approach to seeking long-term improvements to freshwater quality is to provide funding to recover and improve water quality in significant water bodies. Since 2000, several hundreds of millions of dollars of Crown funds have been spent on such initiatives. Significant water bodies – such as Lake Taupo, the Rotorua lakes, and the Waikato River – have benefited from these funding arrangements. In some cases, other public entities, such as local authorities, also fund these projects or administer funding received. Some of these funding arrangements are long-term commitments, as improvements to water quality can take considerable time.

During the next ten years, the Crown proposes to invest a further \$100 million for water quality projects through a Freshwater Improvement Fund to be administered by the Ministry for the Environment (the Ministry).

We propose to carry out a performance audit on how the Ministry selects and monitors the performance of the organisations that it funds to improve and recover water quality. This will include providers, and parties that receive Ministry funding and then fund providers. We propose to look at how the Ministry has done this in the past, and how the Ministry will do this for the Freshwater Improvement Fund. Our interest is also in whether Crown funding delivers measurable and sustainable improvements in water quality at a reasonable cost.

This work will be relevant to other public entities that administer funding for projects with long-term outcomes.

6. Managing water: Monitoring its use for irrigation

Irrigation is the second largest use of water in New Zealand after hydroelectric power. Although irrigation is estimated to produce significant economic benefits for New Zealand, there is public debate about the benefits and effects of irrigation on the environment.

With the intention of improving information about irrigation and water use, we propose to carry out a performance audit on water management processes and local authorities' monitoring of water use by irrigators. The audit will likely focus on one high-use region and one low-use region according to the number and size of consented schemes in that region.

Stormwater

7. Management of stormwater networks to reduce the effect of flooding

Flooding is New Zealand's most frequent natural hazard. There are significant economic, environmental, and social costs from flooding. Climate change and increasing urbanisation are making flood risk worse.

Stormwater networks are key to managing flood risk. Local authorities are responsible for managing stormwater networks that channel excess rainwater from where people and property are located.

We are interested in understanding how local authorities work with their communities to identify what level of flood protection they are prepared to pay for in the management of their stormwater networks. We intend to consider how well local authorities understand their flood risk exposure, their capability to address future flood risk, and how they make decisions about what to invest in stormwater network management.

Marine

8. How effective are the processes used to consider marine reserve proposals?

The objective of New Zealand's Marine Protected Areas (MPA) policy is to protect marine biodiversity. Marine reserves that represent New Zealand's marine habitats and ecosystems are an important part of the MPA network.

Proposals for marine reserves often raise contentious issues. Decision-makers for designating marine reserves have to consider the various values, rights, and perspectives on access to, and the use of, a body of water and its resources.

We propose to carry out a performance audit that will focus on the Department of Conservation and examine the decision-making processes that consider whether to designate marine reserve status for a body of water.

9. Marine spatial planning for the Hauraki Gulf

Any activity that takes place in the public water space can occur only in a planning and allocation framework that balances and respects other uses of that space. This applies to aquaculture, fisheries, marine protected areas, and other activities in the coastal marine environment.

We want to examine how one multi-sector group is trying to balance competing water issues through taking a place-based approach to addressing the pressures on an area of national significance. We intend to focus on the Hauraki Gulf Marine Park, where the Ministry for Primary Industries and the Department of Conservation, along with Auckland Council, Waikato Regional Council, Hauraki Gulf Forum, and other stakeholders are attempting to balance environmental, recreational, social, cultural, and economic objectives through the Hauraki Gulf Marine Spatial Plan.

Multi-year topics

10. Auckland Council – Review of service performance

Section 104 of the Local Government (Auckland Council) Act 2009 requires that "The Auditor-General must, from time to time, review the service performance of the Council and each of its council-controlled organisations." Although some of our reports cover the quality of services provided by organisations, a specific legislative requirement to audit service performance is unique to the governing legislation for Auckland Council.

In previous years, we have examined:

- Watercare Services Limited;
- How Auckland Council deals with building consents;
- How Auckland Council deals with complaints; and
- Aspects of the Auckland Manukau Eastern Transport Initiative,

and we expect to complete the work we have begun on Auckland Council's digital re-engineering of customer interfaces in 2017/18.

We are now working to identify and confirm a further topic for review in 2017/18.

11. Review of the Defence Major Projects Report 2017

Since 2010, the Ministry of Defence and the New Zealand Defence Force have produced a major projects report annually, setting out the status of management of major defence acquisitions. The Auditor-General has reviewed these reports to provide independent assurance about the information that they are based on. In 2017/18, we intend to move to a bi-annual cycle of carrying out these reviews.

12. Response of the New Zealand Police to the Commission of Inquiry into Police

Conduct: Final monitoring report

As recommended by the Commission of Inquiry into Police Conduct in March 2007, the Government invited the Auditor-General to monitor over a period of 10 years the response of the Police to the Commission's recommendations. We will complete a final monitoring report in 2017/18. That report will be the fifth monitoring report that we have published and will build on our previous monitoring reports. In our fourth monitoring report, published in February 2015, we noted that *Our last monitoring report will look at how the Police are demonstrating [...] that they are living up to the high standards expected of them.*

13. Inland Revenue Department Business Transformation

The Inland Revenue Department (IRD) is concluding Stage I of its 8-10 year Business Transformation programme and has begun work on Stage II. The programme is significant both because of the large amount of public funds committed and because it is critical to IRD's

core function to collect Crown revenue. As part of reporting from time to time on aspects of the programme over its duration, we have already published one report in April 2015. For this next piece of work, we plan to examine how IRD contracted services to support the Business Transformation programme. This will include software procurement and other services provided by third parties, and the subsequent management of those contracts for services.

Appendix

Our multi-year themed work programme

	2015/16	2016/17	2017/18	2018/19	2019/20
Theme	Investment and asset management	Information	Water	Procurement and contract management	Sustainable development
Annual-theme-based work topics	<p>Public asset management – strategy, practice, and information</p> <p>Tertiary education: Optimising investment in assets</p> <p>Are central government entities' medium term financial plans reasonable and supportable?</p> <p>Schools: How the management of school property affects the ability of schools to operate effectively</p> <p>Energy lines companies: Managing critical infrastructure</p> <p>Return on investment in modernising the courts</p> <p>The effectiveness and efficiency of arrangements to repair pipes and roads in Christchurch: Follow up audit</p> <p>Major asset investment: Planning and delivering benefits – the contribution of the Gateway process</p> <p>Assurance review of financial assets in the public sector</p> <p>Effectiveness and efficiency of broadband roll-out – Crown Fibre Holdings Limited</p>	<p>Sharing information in the border sector</p> <p>Digital services and access to information and services</p> <p>Health patient information systems</p> <p>Immigration New Zealand's visa application services</p> <p>Using data to improve public services: The state of leadership, on-the-job learning, investment assessment, and capability development</p> <p>Social housing – How well Housing New Zealand uses information to manage investment, assets and tenancies</p> <p>Infrastructure as a Service: Are the benefits being realised?</p> <p>Investment to improve the information about local government assets</p> <p>How secure is data in the public sector?</p> <p>Overseas Investment Office – How effectively does it collect and manage information relevant to decision-makers?</p>	<p>Scene-setting report</p> <p>Security of drinking water supply sources</p> <p>Optimising the demand for and the supply of drinking water</p> <p>Progress on freshwater quality management since 2011</p> <p>Spending on clean-up of significant water bodies</p> <p>Managing water: Monitoring its use for irrigation</p> <p>Management of stormwater networks to reduce the effect of flooding</p> <p>How effective are the processes used to consider marine reserve proposals?</p> <p>Marine spatial planning for the Hauraki Gulf</p>	<p>Procurement and contract management: Overview, and guidance refresh</p> <p>The procurement panel system – How well is it working?</p> <p>Effectiveness of the all-of-government procurement process</p> <p>"Good examples" review of contract management</p> <p>The use of alternative procurement approaches</p> <p>Capability to govern and manage the end-to-end procurement process</p> <p>Effectiveness of the Ministry of Business, Innovation and Employment's leadership on procurement in the public sector</p> <p>Procurement of social sector contracting – Is it well-managed? (deferred from 2016/17)</p> <p>Management of Auckland Transport Infrastructure project – Project to be determined</p> <p>Management of major defence acquisition project - project to be determined</p>	<p>Are regional economic development strategies effective?</p> <p>How have public entities responded to the implications of climate change?</p> <p>Natural disaster - risk management</p> <p>How effectively is New Zealand doing against the 17 United Nations Sustainable Development Goals?</p> <p>What interventions have had the most significant effect on shaping our communities and enabling them to successfully adapt and thrive?</p> <p>Have public entities factored demographic trends and changes into their planning, and are they prepared for meeting service expectations now and in the future?</p> <p>Infrastructure strategies and plans – Are they working to ensure that public entities can continue to deliver services in future years?</p> <p>How well are agencies and local authorities placed to deliver on obligations they have as part of Government Treaty Settlements?</p> <p>How effective are agencies' workforce strategies?</p> <p>Does the leadership and co-ordination provided by the Government Chief Talent Officer and various career boards ensure that public entities have a strong pool of talent to draw on now and in the future?</p>
Multi-year topics	<p>Auckland Council – Complaints management</p> <p>Review of Defence Major Projects Report 2015</p> <p>Education for Māori – Information, educational progress, and resources</p>	<p>Auckland Council – Digital re-engineering of customer interfaces</p> <p>Review of Defence Major Projects Report 2016</p> <p>Education for Māori: Summary report</p> <p>Canterbury rebuild – The effectiveness of the Canterbury Earthquake Recovery Authority</p>	<p>Auckland Council – topic to be determined</p> <p>Review of Defence Major Projects Report 2017</p> <p>Response of the New Zealand Police to the Commission of Inquiry into Police Conduct: Final monitoring report</p> <p>Inland Revenue Department: Progress of the Business Transformation programme</p>	<p>Auckland Council – Have the changes made to governance and management arrangements for the delivery of public services in Auckland been successful?</p>	<p>Auckland Council – Topic to be determined</p> <p>Review of Defence Major Projects Report 2019</p>
Other topics	<p>Improving financial reporting in the financial sector</p> <p>Queenstown Lakes District Council: Managing a conflict of interest in a proposed special housing area</p> <p>Delivering mental health services</p>	<p>Governance to support the national security system in achieving national security objectives</p> <p>Review of the Treasury's statement on New Zealand's long-term fiscal position</p>		<p>Preparedness for reporting progress against the 17 UN sustainable development goals</p> <p>Market instruments in the environment sector – Update guidance (in conjunction with the Parliamentary Commissioner for the Environment).</p> <p>Accountability requirements for government-funded services provided by the private sector</p> <p>Tackling family violence, including whether the steps taken to improve outcomes for vulnerable children have been effective</p> <p>The Tertiary Education Commission's monitoring of Tertiary Education Organisations</p> <p>Insuring public assets follow-up</p>	
Other work and analysis	<p>Central government: Results of the 2014/15 audits</p> <p>Health sector: Results of the 2014/15 audits</p> <p>Local government: Results of the 2014/15 audits</p> <p>Consulting the community about local authorities' 10-year plans</p> <p>Matters arising from the 2015/25 local authority long-term plans</p> <p>Energy sector: Results of the 2014/15 audits</p> <p>Continuing to improve how you report on your Tertiary Education Institutions' service performance</p> <p>Reporting on the progress of public entities in implementing the Auditor-General's recommendations from previous reports (various follow-up reports/articles)</p>	<p>Central government: Results of the 2015/16 audits</p> <p>Central government: Results of the 2015/16 audits – Letter to Chief Executives</p> <p>Local government: Results of the 2015/16 audits</p> <p>Summary of results of the 2015 school audits</p> <p>Tertiary education institutions sector: Results of the 2015 audits</p> <p>Reporting on the progress of public entities in implementing the Auditor-General's recommendations from previous reports (various follow-up reports/articles)</p>	<p>Central government: Results of the 2016/17 audits</p> <p>Central government: Results of the 2016/17 audits – Letter to Chief Executives</p> <p>Health sector: Results of the 2016/17 audits</p> <p>Local government: Results of the 2016/17 audits</p> <p>Ports sector: Results of the 2016/17 audits</p> <p>Summary of results of the 2016 school audits</p> <p>Reporting on the progress of public entities in implementing the Auditor-General's recommendations from previous reports (various follow-up reports/articles)</p>	<p>Central government: Results of the 2017/18 audits</p> <p>Central government: Results of the 2017/18 audits letter to Chief Executives</p> <p>Local government: Results of the 2017/18 audits</p> <p>Consulting the community about local authorities' 10-year plans</p> <p>Matters arising from the 2018-2028 local authority long-term plans</p> <p>Summary of results of the 2017 school audits</p> <p>Tertiary education institutions sector: Results of the 2017 audits</p> <p>Reporting on the progress of public entities in implementing the Auditor-General's recommendations from previous reports (various follow-up reports/articles)</p>	<p>Central government: Results of the 2018/19 audits</p> <p>Central government: Results of the 2018/19 audits – Letter to Chief Executives</p> <p>Health sector: Results of the 2018/19 audits</p> <p>Local government: Results of the 2018/19 audits</p> <p>Summary of results of the 2018 school audits</p> <p>Reporting on the progress of public entities in implementing the Auditor-General's recommendations from previous reports (various follow-up reports/articles)</p>
Thought leadership	Reflections report on Governance and accountability theme	Reflections report on Investment and asset management theme	Reflections report on Information theme Public management and accountability	Reflections report on Water theme Public management and accountability	Reflections report on Procurement and contract management theme Public management and accountability