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Charter School Agency
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Tēnā koe

Final report on assurance review over the process to establish Charter Schools | Kura Hourua (new school applications 2025)

Attached is our final report for this engagement. If you wish to discuss this report, please contact me on

Nāku noa, nā



# AUDIT NEW ZEALAND

Mana Arotake Aotearoa

Report to the Head of
Performance and Monitoring
– Charter School Agency

Assurance over the Application process to establish Charter Schools (new schools) - final report

July 2025

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# Conclusion

We reviewed the Charter School Agency's process, run by Te Tāhuhu o te Mātauranga -Ministry of Education (the Ministry), for approving applications from sponsors of newly created schools to establish Charter Schools | Kura Hourua. We considered information provided by the Charter School Agency and the Ministry. We also undertook our own review as set out in this report.

We considered whether the process was conducted in accordance with the Ministry's policy (given that the Charter School Agency has not yet established its own), planning, and published documentation, applicable rules and good practice for public sector procurement, and probity principles.

Nothing has come to our attention to indicate that the process was not conducted in accordance with the Ministry's policy, planning, and published documentation, applicable rules and good practice for public sector procurement, and probity principles.

We are not aware of any outstanding probity issues.

This is an independent assurance report. More information on Audit New Zealand's assurance services is provided in Appendix 3.

If there are any aspects that you wish to discuss further, please contact

### Contact us:

www.auditnz.parliament.nz/services/assurance-services

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# **Background**



The Charter Schools | Kura Hourua model (the model) is an alternative approach to the current state school system which passed into legislation through the Education and Training Amendment Act 2024 (the Act) in September 2024. The Act permits the establishment of new charter schools under the model and allows for state and state-integrated schools to convert to charter school status.

The Authorisation Board, an independent statutory board, with functions and powers defined by legislation, is responsible for approving applications to establish charter schools. The Charter School Agency's process, run by Te Tāhuhu o te Mātauranga - Ministry of Education, manages the application process on behalf of the Authorisation Board, which makes the final decisions.

The initial application process for approving charter schools was completed in 2024. Subsequent application rounds will be referred to as "rounds."

The Charter School Agency now seeks probity assurance for the second round of applications (2025 round). The steps in this round vary depending on whether the applicant is a new or converting school.

The Charter School Agency wanted to have independent probity assurance over the management of the application process and the advice provided by the Charter School Agency to the Authorisation Board. Audit New Zealand was engaged to provide real time assurance over the application process. The Principles of Government Procurement apply to the application processes outlined in the Application Plan.

We provided our services flexibly in a timely manner, so that all were assured that risks were avoided or mitigated without obstructing or delaying the process.

# Summary of work completed

This report sets out our findings and conclusion on the 2025 application process for sponsors seeking approval to establish new schools with charter school status. We provided assurance over the process in accordance with our Consultancy Services Order dated 24 February 2025. A separate report will be prepared for assurance services over to the 2025 application process for state schools seeking approval to convert to charter school status.

Probity means honesty and doing the right thing. It is important in the public sector where significant processes need to be conducted with integrity and fairness. The public needs confidence that decisions are made impartially, for the right reasons, and are not influenced by personal interests or ulterior motives. Operating ethically means treating people as they expect. Probity is particularly important in a process of this nature. Maintaining the trust and confidence of applicants is key to generating competition and achieving best public value.

The following section provides a summary of the elements that we reviewed and the issues we considered in reaching our conclusion about the probity of the Charter School Agency's process.

Although this application process was not a traditional procurement process, we sought adherence to the principles of good practice in public sector procurement, including probity expectations, which underpinned our assurance services. The Charter School Agency's Application Plan for this process also recognised that the application process adheres to procurement principles.

Our report identifies the aspects of good practice that we observed, and discusses probity risks that were avoided, mitigated or managed.

### **Planning the Application process**



#### Our expectations

To achieve the desired outcomes without unfairly disadvantaging any prospective sponsor, the design of the process must be appropriate to the size, nature and risk associated with the process.

We expect planning to be carried out consistent with good practice, taking into consideration the Government Procurement Rule (4th edition October 2019) (GPR) Principles, policy, guidance and other initiatives. We also expect planning to meet the requirements of your own policy and procedures.

# **Our findings**

The Charter School Agency documented its approach to the application process for new schools in the Application Plan. We reviewed the Application Plan (received on 19 February 2025) and provided feedback. On 26 February, we received the final approved Application Plan which addressed our feedback. The Application Plan was approved by the Charter School Agency Head of Applications and Contracts on 24 February. Overall, the content of Application Plan was consistent with good practice and adequately documented the key planning decisions to inform the application process.

The final Application Plan was sufficient to document the key process decisions and guide the development of the application process for new schools.

# Managing risks from conflicts of interest



### **Our expectations**

All those with influence over an application process should act with integrity, free from conflicts of interest and bias. Decisions, including those at the planning stage, should be made impartially.

We expect a well-structured and timely approach to identify and manage risks from actual, potential, or perceived conflicts of interest and bias. We also expect you to meet the requirements of your own policy and procedures. We expect any declared issues to be considered and conflict management plans to be reviewed and approved by a manager with authority to accept any residual risk. This ensures you do not take risks outside of your organisation's risk appetite. Managing risks related to conflicts of interest is an essential element of planning and is a common area where probity risks arise.

# **Our findings**

All staff from the Ministry of Education, the Charter School Agency, and advisers that were participating in the 2025 Charter Schools application process completed conflict of interest and

confidentiality declarations. The Charter School Agency confirmed which staff and advisers were involved in the process. These conflict of interest declaration forms were valid for the period 1 January 2025 to 31 December 2025. Good practice is for conflict of interest declarations to be completed as soon as an individual has agreed to participating in a process. However, conflict of interest declarations were completed later than expected, in May and June 2025, due to delays by the Charter School Agency in identifying the relevant individuals and managing the declaration process. Despite the delay, all declarations were completed and reviewed prior to the assessment of applications.

Consistent with good practice, the Charter School Agency required staff and advisers to update their conflict of interest declarations at any time they became aware of changes requiring disclosure.

We reviewed all conflict of interest declarations and the agreed mitigation strategy for the single disclosure made. We are satisfied that the mitigation strategy was appropriate.

Audit New Zealand identified a perceived conflict of interest involving a new school sponsor, where Audit New Zealand is the statutory auditor for the sponsor organisation. However, since both the statutory audit and probity audit functions are independent, and no individuals involved in providing probity support for the Charter School application process have any involvement in the audit, no mitigation measures were deemed necessary to address the perception risk.

As part of the application process, applicants were required to confirm any actual, potential or perceived conflicts of interest. One applicant disclosed a conflict of interest, while the Charter School Agency identified another undisclosed conflict of interest. Both matters were referred to the Authorisation Board for review. As the procedures followed by the Authorisation Board are beyond the scope of our services, we were not consulted on the two declared conflicts of interest.

In our view the Charter School Agency's processes for managing the risks from conflicts of interest were robust. We noted one area for improvement.

Identifying conflicts of interest as early as possible is considered good practice in any procurement or similar process, such as the charter school application process. In our view, the Charter School Agency should require all individuals that are participating in the application process to complete conflict of interest declarations at the planning stage. This ensures the process remains free from undue influence throughout and ensures the Agency has sufficient time to deal with any conflict matters arising. For accountability, these should be reviewed and signed as evidence of review in a timely manner.

#### **Expression of Interest and Application documentation**

#### Our expectations

Documents inviting or encouraging sponsors to participate in an application process must be consistent with the process planning. These documents give effect to the application process design decisions, putting the plan into practice. Together, planning and application documentation helps ensure the process is fair to all prospective sponsors.

We expect good quality, clear documentation that sets out the requirements, the process, the conditions of responding, and any reserved rights. It should be clear how prospective sponsors should respond. The good practice templates provided by the Ministry of Business Innovation and Employment (MBIE) for procurement processes are still applicable to this process. We expect these templates to be used, or a clear rationale for any variation. Furthermore, we expect the Charter School Agency to comply with the Ministry's Procurement Policy, which acknowledges the principles of the Government Procurement Rules.

We expect the application opportunity to be advertised widely and the application documents made accessible to all interested sponsors in an equitable manner.

### **Our findings**

We retrospectively reviewed the Expression of Interest (EOI) document, the Application document, and the accompanying materials, which we downloaded from the Government Electronic Tender System (GETS) on 25 February. The EOI and Application form were uploaded to GETS simultaneously, in accordance with the Application Plan. We provided feedback to the Charter School Agency. The content of these documents was consistent with the Application Plan and provided sufficient information for applicants to respond. The Charter School Agency addressed our feedback either through further communication with potential applicants via GETS or via updates to the Charter School website, which was intentionally maintained as the primary source of information for applicants about the application process.

We were satisfied that the Expression of Interest document, the Application document, and the accompanying materials were consistent with good practice and appropriately considered probity matters.

#### **Managing communications**



#### Our expectations

Prospective sponsors should be treated equitably. They should receive all relevant information about the application concurrently and have the same opportunity to clarify the process or requirements.

We expect there to be a clear process to issue updates to potential sponsors, and for prospective sponsors to raise questions to clarify your requirements or aspects of the application process. We expect this process to be well controlled through a single point of contact. We expect any verbal communication (such as meetings with prospective sponsors) to be equitable and appropriately documented. We expect confidentiality to be maintained and individual sponsors' intellectual property to be protected.

# **Our findings**

### Applicant briefing

Potential applicants were provided a link via GETS to register for the online briefing. On 12 March, we reviewed the briefing presentation and found no probity concerns. On the same day, the Charter School Agency conducted an online briefing for potential applicants. We attended the briefing and noted that the briefing was consistent with the presentation, clarifying application requirements and the assessment process. We did not identify probity concerns.

The briefing presentation, along with the questions and answers from the session, was published on GETS on 13 March, followed by the session recording on 17 March.

#### Updates for applicants

The Charter School Agency website was considered the primary source of information for applicants, providing information about the process and providing links to relevant documents. The communications function on GETS was used to share updates with all applicants and address questions. However, applicants also reached out to the Charter School Agency via email.

The applications team maintained a question tracker for all questions received and responses provided. We reviewed the tracker retrospectively and found that some responses were sent directly to applicants, rather than being shared with all applicants. In certain cases, the Charter School Agency modified questions submitted by applicants to be able to share questions and response via GETS to benefit all applicants. It is generally advisable for all communication to be made available openly to all unless there is good reason to maintain confidentiality. This helps support principles of openness, fairness, and accountability. However, after reviewing the direct responses, we were satisfied that they were appropriate, and the above principles were not breached. No probity issues were noted. We identified some probity risk associated with using multiple channels for communication but deemed the risk to be low. The Charter School Agency also accepted the risk.

We reviewed all applicant updates retrospectively as they were uploaded to GETS. After the application process closed, we also reviewed the GETS report, which included questions and responses. No probity concerns were noted.

During the application process, there were several decisions and ongoing work related to the operation of the charter school model (the model) that was still being completed. This created uncertainty for applicants in how to address issues in their responses, leading to questions. For example, the funding model for schools offering distance learning was still being finalised and further work was needed on property arrangements and funding. The Charter School Agency acknowledged the risks associated with this uncertainty and addressed concerns by being transparent with applicants, releasing information as it became available. Updated fact sheets were also provided. We were satisfied that the Charter School Agency took appropriate steps to manage the risk associated with incomplete operational work for the model. Although some residual perception risk may remain, we consider this risk to be low.

We were satisfied that the management of communications was robust.

We were satisfied that the Charter School Agency took appropriate steps to manage the risk associated with work ongoing related to the charter school model whilst the application process was underway. Although some residual perception risk may remain, we consider this risk to be low.

# Closing of expression of interest submissions



# **Our expectations**

Prospective sponsors should have the same opportunity to respond to the application and be treated equitably. Submission requirements should be consistently applied.

We expect a formal submission close with a record kept of those responses received by the deadline. We expect a robust process to check that deadlines were met, and any conditions of submission have been complied with before responses are accepted for assessment.

# **Our findings**

The Charter School Agency used a dedicated email to receive Expressions of Interest (EOI) submissions. The EOI process was administrative, with submissions not being checked for compliance. Its purpose was to confirm that sponsors could meet statutory requirements and to support the Charter School Agency in preparing information for the Secretary for Education and Chief Review Officer to provide their views. The EOI process did not involve making recommendations or decisions regarding the progression of applicants to the next stage.

#### Receipt and checking

The Charter School Agency maintained a register of EOIs, capturing key information. This working document was continuously updated as additional data and information were received.

By the closing deadline of 5pm on 24 March, 62 EOIs were submitted via email. As EOIs were not subject to formal assessment, a two-day grace period was allowed following the closing date. Three EOIs were mistakenly submitted via GETS and later emailed to the designated mailbox, where they were accepted on 16 May. An additional seven EOIs were received after the original deadline, bringing the total to 72. While the flexible approach reflects the nature of this stage, it introduces a probity risk, which the Charter School Agency has acknowledged and accepted.

We were satisfied that the EOI closing process was suitably managed, given the nature of this stage. However, accepting late EOIs introduced a probity risk, which the Charter School Agency has acknowledged and accepted.

# **Closing of application submissions**



### **Our expectations**

Prospective sponsors should have the same opportunity to respond to the application and be treated equitably. Submission requirements should be consistently applied.

We expect a formal submission close with a record kept of those responses received by the deadline. We expect a robust process to check that deadlines were met, and any conditions of submission have been complied with before responses are accepted for assessment.

### **Our findings**

The Charter School Agency used the GETS portal to receive application submissions. Tolerance for accepting late applications was recognised as an accepted risk. Access for applicants was automatically closed one hour after the deadline stated in the Application (12pm on 16 May). By the closing time, 45 applications had been submitted. An additional three applications arrived late via GETS (within 30 minutes of the deadline), with the Charter School Agency confirming these delays were due to technical issues.

Although the Application form specified that only GETS submissions would be accepted, the Charter School Agency received six applications via email. Two of these were also submitted through GETS.

Of the four remaining emailed applications, two were submitted on time, while the other two were received late, after the Charter School Agency initiated contact. On 19 May, the agency reached out to applicants who had submitted an EOI but had not yet provided an application, granting them an extension until midday on 21 May to respond. The acceptance of late submissions introduced a probity risk, which the Charter School Agency had acknowledged and accepted.

An unforeseen outcome of the EOI stage was the need to reconcile EOIs with applications. The Charter School Agency reconciled the 72 EOIs received with the applications submitted. Five applicants did not submit an application, while 15 formally withdrew from the process. In total, 52 applications were received, including one from an applicant without a corresponding EOI. This application was accepted because the applicant was also a converting school applicant, whose submission was separated into a converting school and new school application. The same EOI information was applied to both applications.

#### Compliance checking

To document submissions and conduct compliance checks, the Charter School Agency prepared an Application submission log (initial verification log) which was tailored to align with the Application requirements. The Charter School Agency then recorded its initial compliance checks and actions taken to resolve any compliance concerns. The application plan incorporated a two-day grace period to address non-compliance, which allowed the Charter School Agency to complete the reconciliation process outlined above and the resolution of non-compliance. We retrospectively reviewed both the final verification log and the GETS report (received on 26 May due to delays in the sign-off process).

The Charter School Agency did not consider the non-compliance matters significant enough to reject an application. The actions taken carried some probity risk, but it was considered low.

All 52 applications advanced to the assessment stage. The Head of Applications and Contracts reviewed the verification log and signed it on 4 June after all issues were resolved and the final verification log was updated. As compliance matters were resolved, applications were uploaded into secured folders for assessors and SMEs to access.

We were satisfied that the process for the closing of Applications was sufficiently robust

The acceptance of late responses carries some probity risk, which the Charter School Agency has acknowledged and accepted.

# **Assessment of application submissions**



# **Our expectations**

The assessment process must be undertaken impartially and fairly, in a manner consistent with the application planning and the information provided to prospective sponsors.

We expect there to be a planned approach to assessing submissions that is followed in practice. We expect assessors to be briefed on their roles and responsibilities (including making sure judgements are evidence based, confining assessment to the submitted responses, acting impartially and with integrity). We expect clarification to be sought where it is needed to ensure a fully informed assessment process. This might include presentations, demonstrations, or a site visit.

We expect the results of the assessment to be documented in a timely manner and approved by the assessment panel.

#### **Our findings**

#### **Planning**

The assessment plan for new schools was documented in the Application Plan, with Assessment Guidance developed to support the process. We retrospectively reviewed the Assessment Guidance (received on 9 June) and found it to be consistent with the assessment plan.

A briefing was conducted with all rating assessors on 20 May, while SMEs received separate briefings. The briefings were based on the assessment guidance, though we did not attend the briefing. Their purpose was to clarify the responsibilities of assessors and SMEs, as well as the assessment methodology. Holding such briefings for the assessment panel aligns with good practice.

The assessment process applied a rating system, assessing each criterion as either viable or not viable, to inform the assessment panel's advice to the Authorisation Board in their shortlisting

decisions. The application process did not utilise a two-envelope system, and applicant financial sustainability was incorporated as a criterion within the Business Plan criteria.

Individual assessment and assessment hui (the moderation meeting)

Between 19 May and 25 May, rating assessors and SMEs conducted individual reviews of applications. In accordance with the assessment plan, assessors did not formally rate applications individually. Instead, their comments supported the assessment panel's discussions, leading to ratings determined by consensus.

On 26 and 28 May, we attended the assessment hui to observe the assessment process. During these meetings, the panel reviewed each application, reaching consensus on ratings for individual criteria and the application overall. We noted effective collaboration among panel members in discussing and agreeing ratings. While the assessment plan indicated that applications receiving both 'viable' and 'not viable' ratings for different criteria were unlikely to be recommended to the Authorisation Board as viable propositions, these applications were assigned an overall rating of 'partially viable.' In our view, this approach aligns with the assessment plan.

On 26 May, the Chair of the assessment panel was called away for urgent matters. Any applications discussed during their absence were revisited at the start of the assessment hui on 28 May. If the Chair held a different view on any applications, these were re-discussed and re-rated as necessary.

To formulate their advice to the Authorisation Board, the assessment panel categorised applications into three groups: viable, partially viable, and not viable. One application could not be assigned a rating, and the assessment panel agreed that it should be referred to the Authorisation Board for consideration.

We were satisfied with the appropriate and consistent application of the assessment

#### Reporting and contracting



### **Our expectations**

We expect you to be open and accountable for your assessment decisions. We expect all key decisions made during the process to be appropriately justified and documented.

We expect a written report supporting the recommendations arising from the assessment process. This report should provide sufficient detail for the reader to understand all material considerations. We expect the recommendation(s) progressing to stage two of the application process to be in line with the result of the assessment process or a clearly articulated explanation for any change.

We expect approvals to be in line with delegated financial authorities. We expect clear and timely communication with successful and unsuccessful sponsors. We expect unsuccessful sponsors to be offered a debrief opportunity so that they can learn from the experience.

### **Our findings**

We reviewed the draft Recommendation Report (received on 16 June). We provided feedback to the Charter School Agency and on 11 July we received a final Recommendation Report that addressed our feedback.

We are satisfied that the report accurately reflects the events we observed during the application process, including the assessment hui. It also reflects the adjustments made to the timeframe initially outlined in the application plan. In addition, the report captures the assessment panel's advice to the Authorisation Board beyond the viability of applications, incorporating their views on the strategic value of each. While strategic value was not an application criterion nor clearly defined during planning, we noted the panel's discussion at the assessment hui in determining what constituted high, medium and low strategic value, and their consensus on these classifications for each application.

The report was endorsed by the assessment panel and Ministry of Education's Chief Procurement Officer, and approved by the Charter School Agency's Head of Business Strategy and Services.

We were satisfied that the Recommendation Report was consistent with our observations of the assessment process.

#### Queries

**Our expectations** 

We expect you to have appropriate processes in place to receive and investigate any complaints about the process, independently of the procurement team that managed the process. We expect any investigation to be appropriately documented, and the results communicated in a timely manner to the complainant.

# **Our findings**

To date, we are not aware of any complaints about this application process, and no applicants have raised any probity issues with us.

# **Appendix 1: Scope and expectations**



The scope and approach to our review was set out in our Consultancy Services Order, which was accepted by the Charter School Agency Head of Applications and Contracts on 28 April 2025.

This report covers the 2025 application process for new schools.

Our services were designed to provide assurance over the key probity and process risks for the application process. We also considered compliance with the Government Procurement Rules and Ministry policies and processes.

Audit New Zealand is a business unit of the Controller and Auditor-General. This assurance is provided in accordance with Section 17 of the Public Audit Act 2001. It complies with the Auditor-General's Standard 7: Other Auditing Services (AG-7).

#### What our work did not include

Our assurance review did not include:

- assurance over the outcome of the application process (this is the role of the Authorisation Board)
- assurance over risks from conflicts of interest at senior executive/approving authority level.
   We did not review declarations from those making the final decision.
- assurance over the Charter School Agency's communications and outreach team's
  processes to provide publicly available information to those interested in learning more
  about charter schools. This channel was not used to communicate information to applicants
  about the new school application process.
- assurance over the maintenance of the Charter School Agency's website, which served as
  the primary communication platform for both potential applicants and those seeking
  information about charter schools. However, we reviewed the website throughout the
  process to confirm that any updates were implemented as communicated.
- assurance over the allocation of support provided to applicants to assist with their application submissions.
- assurance over the processes followed by the Authorisation Board in relation to Charter Schools.

An assurance review of this kind helps an entity understand the risks it faces and assists it to manage those risks, but it does not remove the responsibility of the entity itself for ensuring that its actions comply with all relevant legal and other standards.

# Our expectations

This report is based on the expectation that the Charter School Agency and the Ministry:

- provided all information the that we requested;
- made available all information that was in its possession and relevant to our engagement;
   and
- advised us of any circumstances that may have been material and significant in relation to our work.

# **Appendix 2: Good practice guidance and policy**



In addition to our internally developed methodologies for reviewing procurement processes, which provide the guiding principles for this process, our primary references for good practice for this process review were:

- Government Procurement Rules 4<sup>th</sup> edition (Ministry of Business Innovation and Employment, 2019).
- Procurement guidance for public entities (Office of the Auditor-General, 2008).
- Public sector purchases, grants, and gifts: Managing funding arrangements with external parties (Office of the Auditor-General, 2008).
- Managing conflicts of interest: A guide for the public sector (Office of the Auditor-General, 2020).

# AUDIT NEW ZEALAND

Mana Arotake Aotearoa

# **Appendix 3: Other assurance services**

This is an independent assurance report.

Audit New Zealand's independent assurance services include:

#### **Procurement**

Procurement processes must be robust and fair to all the parties involved, such as contractors, consultants, and purchasers. They must meet the standards for good practice expected of public entities. Our team can provide an invaluable independent review of public entities' processes and procedures.

# **Contract management**

Whether public entities are handling a major supply contract or a small professional services contract, good practice is essential. Our team can review contracting practices and provide independent insights.

#### **Probity and integrity**

Integrity is about honesty and adherence to strong ethical principles. Whenever a public entity spends money, this must meet standards of probity that will allow it to withstand parliamentary and public scrutiny. With extensive knowledge of the public sector, we are well positioned to provide assurance about probity risks, carry out integrity audits and conflict of interest inquiries.

# **Managing assets**

Public services rely on a diverse portfolio of assets to support service delivery. Managing assets well will result in an organisation reducing risks and getting better value for money. Public entities will want effective plans for managing their assets effectively and efficiently. Our specialists have wide experience in reviewing asset management and can provide assurance on planning.

# Portfolio, programme, and project management

Portfolio management is about delivering strategically important change. It balances investment in running the organisation (business as usual) with changing the organisation. Delivering programmes and projects paid for by the public carries risk. Public entities are responsible for outcomes, and that public funds are used effectively and efficiently. Our team can provide independent assurance that these entities are managing their portfolio, programmes, or projects to good practice standards.

# **Managing risks**

Identifying, analysing, and managing or mitigating risk is integral to the reputation of a public entity and vital for ensuring objectives are met. All public entities need systems to avoid conflicts of interest and to adhere to professional accounting, legal, and financial standards. Public entities need to show that they have appropriate quality assurance, external review, and training for managing risks. Our specialists can provide assurance for public entities' that their risk management practices meet applicable standards.

#### Governance

Getting governance right is vital to protect and enhance the performance of a public entity. Good governance contributes to an open, fair, and transparent public sector. Effective governance of change programmes and projects is important for their success. Our team has wide experience identifying where governance works well and where improvements can be made.

# **Sensitive spending**

Some spending of public money is particularly sensitive. An example is spending that provides some form of private benefit to an individual – for example, spending on travel, accommodation, and hospitality. A public entity might need to spend money on something considered unusual for that organisation's purpose and/or functions. A public entity's sensitive spending needs to stand up to the scrutiny of Parliament and the public. With extensive knowledge of the public sector, our team is well positioned to provide public entities with assurance about sensitive spending.

# **Managing performance**

Managing performance effectively is critical to the success of a well-run public entity.

Managing performance well should provide managers with the information that they need to make decisions, help to guide and manage staff, and provide information to stakeholders and the public about the services that a public entity provides. Our specialists' thorough understanding of best practice means that they can provide quality assurance for public entities' performance reporting.

#### Some useful resources

What good looks like:

**Procurement** 

Contract management

Integrity

**Probity** 

Managing conflicts of interest

Asset management

Project management

Portfolio, programme, and project management

Governance

Risk management

Other resources:

https://auditnz.parliament.nz/resources

#### Contact us:

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