

What we do

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Under the Public Audit Act 2001

(<https://www.legislation.govt.nz/act/public/2001/0010/latest/DLM88541.html>), the Controller and Auditor-General carries out:

- annual audits (<https://oag.parliament.nz/about-us/what-we-do/about-auditing>);
- performance audits (<https://oag.parliament.nz/about-us/what-we-do/performance-audits>);
- other auditing or assurance services (<https://auditnz.parliament.nz/assurance-services>); and
- inquiries (<https://oag.parliament.nz/about-us/what-we-do/inquiries>).

The Controller and Auditor-General is an Officer of Parliament (<https://www.parliament.nz/en/visit-and-learn/how-parliament-works/fact-sheets/who-are-the-officers-of-parliament/>). This means he is independent of the Government and can't be directed by whichever political party is holding power.

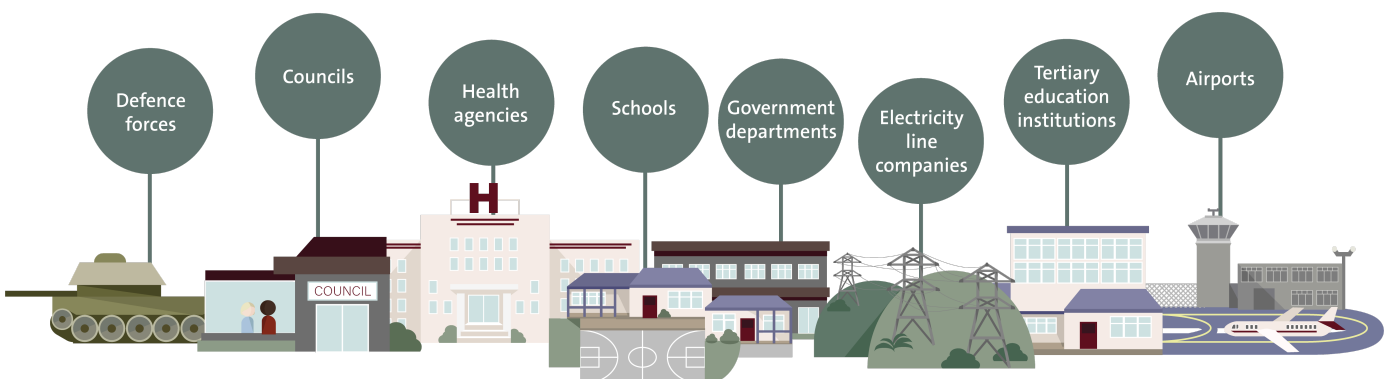
The Auditor-General has two business units – the Office of the Auditor-General (this site) and Audit New Zealand (auditnz.parliament.nz) (<https://auditnz.parliament.nz>).

Together, our work gives Parliament (<http://www.parliament.nz/>) and the public an independent view of how public organisations are operating. That independence, along with watching the spending, is why the Auditor-General is sometimes called the public's watchdog.

Note: Our inquiries function is limited, in how many we do and what we can do for you. Our power is only **reporting**. To avoid disappointment, please read our information (<https://oag.parliament.nz/about-us/what-we-do/inquiries/inquiries>) before writing to us.

There are about 3400 public organisations, including, for example, government departments, State-owned enterprises, Crown research institutes, the defence forces, district health boards, city and district councils and the subsidiary companies they own, ports, schools, universities, polytechnics, and wānanga.

Collectively, each year those organisations are spending more than **\$170 billion** of public money (money that comes from the taxes and rates that New Zealanders pay).



The types of work we do

Our main role is **auditing** (<https://oag.parliament.nz/about-us/what-we-do/about-auditing>), which is required by legislation and makes up about 88% of our work. (Audit New Zealand does a lot of the audits, but so too do private auditing firms. We call them "audit service providers" and they carry out audits on the Auditor-General's behalf.)

What does an auditor do?



[Transcript of this video \(https://oag.parliament.nz/transcripts/2021/what-an-auditor-does\)](https://oag.parliament.nz/transcripts/2021/what-an-auditor-does)

For the rest of our work, we choose which **inquiries** (<https://oag.parliament.nz/about-us/what-we-do/inquiries>) to carry out, which **performance audits** (<https://oag.parliament.nz/about-us/what-we-do/performance-audits>) to do, and which research reports we want to produce. (We do this work, here in the other business unit – the Office of the Auditor-General.)

The **Controller function** (<https://oag.parliament.nz/about-us/what-we-do/controller-function>) provides assurance that spending by government departments is in keeping with Parliament's expectations for what the money would be spent on, and how much would be spent.

What is the Controller function?



[Transcript of this video \(https://oag.parliament.nz/transcripts/controller-function\)](https://oag.parliament.nz/transcripts/controller-function)

We also provide advice and support to **Parliament's select committees** (<https://oag.parliament.nz/about-us/what-we-do/committee-advice>) (and other organisations), and we have a prosecution role with the **Members' Interests Act** (<https://oag.parliament.nz/about-us/what-we-do/members-interests-act>).

Our main power is reporting

The Auditor-General has to report to Parliament at least once every year, and can choose to report to a Minister, a committee of the House of Representatives, a public organisation, or anyone else on any matter arising from the Auditor-General's work.

The reports we produce describe how well aspects of the public sector are performing, and we often include recommendations.

Our powers to gather information

The Auditor-General's information-gathering powers are extensive and designed to support our ability to report to anyone about how public money is used in New Zealand.

Public organisations are obliged to give the Auditor-General access to their documents at all times. The Auditor-General has the power to request documents and information, and the organisation has to produce them and be ready to provide explanations about them. If necessary, the Auditor-General has the right to enter and remain in any public organisation's premises (and can get a warrant for private premises).

If any information the Auditor-General wants about an organisation is held by someone who isn't employed by a public organisation, the Auditor-General is still entitled to ask for and get it.

The Auditor-General can interview people under oath and get warrants to enter private premises to recover documents about public organisations. If we think money has fraudulently or wrongfully been paid to someone, we can get warrants to access personal bank accounts.

The Auditor-General's ability to obtain information contains protections for people who might otherwise be breaching a requirement not to disclose that information.

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