



Government Superannuation Fund Authority  
Te Pūtea Penihana Kāwanatanga  
Public Records Act 2005 Audit Report

Prepared for Archives New Zealand  
September 2022



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# 1. Disclaimers

## Use of Report

This report was prepared for the use of Archives New Zealand (Archives NZ) and the Government Superannuation Fund Authority | Te Pūtea Penihana Kāwanatanga (GSF). It was prepared at the direction of Archives NZ and may not include all procedures deemed necessary for the purposes of the reader. The report should be read in conjunction with the disclaimers as set out in the Statement of Responsibility section. We accept or assume no duty, responsibility, or liability to any other party in connection with the report or this engagement, including, without limitation, liability for negligence in relation to the factual findings expressed or implied in this report.

## Independence

Deloitte is independent of Archives NZ in accordance with the independence requirements of the Public Records Act 2005 (PRA). We also adhere to the independence requirements of Professional and Ethical Standard 1 (Revised): Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board. Other than this audit programme, we have no relationship with or interests in Archives NZ.

## Statement of Responsibility

The procedures that we performed did not constitute an assurance engagement in accordance with New Zealand Standards for Assurance engagements, nor did it represent any form of audit under New Zealand Standards on Auditing, and consequently, no assurance conclusion or audit opinion is provided. The work was performed subject to the following limitations:

- This assessment is based on observations and supporting evidence obtained during the review. This report has taken into account the views of GSF and Archives NZ who reviewed this report.
- Because of the inherent limitations of any internal control structure, it is possible that errors or irregularities may occur and not be detected. The procedures were not designed to detect all weaknesses in control procedures as the assessment was performed by interviewing relevant officials and obtaining supporting evidence in line with the guidelines of the Archives NZ's Information Management (IM) Maturity Assessment.
- The matters raised in this report are only those which came to our attention during the course of performing our procedures and are not necessarily a comprehensive statement of all the weaknesses that exist or improvements that might be made. We cannot, in practice, examine every activity and procedure, nor can we be a substitute for management's responsibility to maintain adequate controls over all levels of operations and their responsibility to prevent and detect irregularities, including fraud. Accordingly, management should not rely on our deliverable to identify all weaknesses that may exist in the systems and procedures under examination, or potential instances of non-compliance that may exist.

We have prepared this report solely for the use of GSF and Archives NZ. The report contains constructive suggestions to improve some practices which we identified in the course of the review using the instructions and procedures defined by Archives NZ. These procedures are designed to identify control weaknesses but cannot be relied upon to identify all weaknesses.

## 2. Executive Summary

### Government Superannuation Fund Authority

The Government Superannuation Fund Authority | Te Pūtea Penihana Kāwanatanga (GSF) is an autonomous Crown Entity established under the Government Superannuation Fund Act 1956 (the Act) established in October 2001. GSF’s primary responsibilities are to manage and administer the assets of the Government Superannuation Fund (the Fund) and the GSF superannuation Schemes (the Schemes) in accordance with the Act and subsequent amendments.

The Authority Board (the Board), established by the Act and appointed by the Minister, governs the Authority, and determines its business either directly or by delegation. The Authority oversees the management of the Fund and the Schemes and has outsourced the day-to-day activities relating to Schemes administration and investment management, including custody of the Fund’s assets.

The Authority and the Board of Trustees of the National Provident Fund (NPF) have formed a joint venture company, Annuitas Management Limited (Annuitas). This joint venture provides resources, who act in managerial and secretarial roles on behalf of the Authority and NPF. Annuitas is located in Wellington with 13 employees.

Both GSF and NPF have entered into a management services agreement (MSA) with it. The MSA between Annuitas and the Authority includes delegations of authority to enable the resources to carry out the day-to-day operations and management of the Authority’s investments, custody, and the Schemes arrangements. In the case of the Schemes management, the delegation includes interpretation of the provisions of the GSF Schemes and exercise of discretionary powers in accordance with the GSF provisions, policies, and procedures.

The GSF Schemes are mature defined benefit Schemes which were closed to new members in July 1992, with the Pacific Island sub-schemes being closed on 22 October 1995. GSF outsources the Schemes administration, custody, and investment management to skilled professionals. Given the outsourced nature of the GSF operations, the organisation does not employ a dedicated full-time information management (IM) staff member. The IM representative staff interviewed for this review included the Chief Executive (CE), who is the Executive Sponsor (ES), General Manager Schemes (GMS), Chief Risk Officer (CRO) and the Chief Financial Officer (CFO).

The high-risk / high-value information GSF holds under the PRA includes information such as, GSF’s investment decisions, financial information, member and employer information, and internal governance papers.

### Summary of Findings

We assessed GSF IM maturity against the five maturity levels of Archives NZ’s IM Maturity Assessment model. The results are summarised below:

Maturity Level	Beginning	Progressing	Managing	Maturing	Optimising
No. of Findings	7	8	5	–	–

## 3. Introduction

### Background

Archives NZ provides information management (IM) leadership across the New Zealand public sector. This is achieved through monitoring government organisations' IM practices to assure the New Zealand public that:

- full and accurate records are created and maintained, improving business efficiency, accountability, and government decision-making, and in turn, enhancing public trust and confidence in government;
- the government is open, transparent, and accountable by making public sector IM practices known to the wider public.

Section 33 of the Public Records Act 2005 (PRA) requires that every public office has an independent audit of its record keeping practices every 5 – 10 years. The audit programme is part of Archives NZ's monitoring of and reporting on the state of public sector IM. It is one of the key components of their Monitoring Framework, which also includes an annual survey of public sector IM and the IM Maturity Assessment.

The Chief Archivist has commissioned Deloitte to undertake these audits for certain public offices.

### Objective

The objective of these audits is to identify areas of IM strengths and weaknesses within the public office, prioritising areas that need attention and what needs to be done to strengthen them. They are an important mechanism for organisations to improve their IM maturity and to work more efficiently and effectively.

### Scope

Deloitte has undertaken an independent point-in-time assessment of GSF's IM practices against Archives NZ's IM Maturity Assessment Model. The IM Maturity Assessment aligns with the PRA and Archives NZ's mandatory Information and Records Management standard. Topics 17 and 19 of the Archives NZ IM Maturity Assessment are only applicable to local authorities and have therefore been excluded for the purposes of this audit.

The IM Maturity Assessment model classifies the maturity of IM practices from "Beginning" (least mature) to "Optimising" (highest maturity level). GSF's maturity level for each topic area is highlighted under each of the respective areas. Ratings were based on GSF officials' responses to questions during the interviews and the supporting documents provided in line with the IM Maturity Assessment guidelines.

Archives NZ provided Deloitte with the framework including the specified audit plan, areas of focus for the PRA audits, and administrative support to Deloitte. Deloitte completed the onsite audit and completed the audit report, which Archives NZ reviewed before release to GSF. Archives NZ is responsible for following up on the report's recommendations with GSF.

Our audit was based on a sample of IM systems, the review of selected documentation on a sample basis, and interviews conducted with a selection of staff and focus groups. As such, this audit does not relate to an audit as defined under professional assurance standards.

GSF's feedback to this report is set out in Section 6.

## 4. Information Management Maturity Summary

This section lists the Information Management maturity level for each of the assessed topic areas. For further context refer to the relevant topic area in Section 5.

Category	No.	Topic	Assessed Maturity Level				
			Beginning	Progressing	Managing	Maturing	Optimising
Governance	1	IM Strategy	●				
	2	IM Policy		●			
	3	Governance arrangements & Executive Sponsor		●			
	4	IM Integration into business processes			●		
	5	Outsourced functions and collaborative arrangements			●		
	6	Te Tiriti o Waitangi	●				
Self-monitoring	7	Self-monitoring		●			
Capability	8	Capacity and Capability		●			
	9	IM Roles and Responsibilities	●				
Creation	10	Creation and capture of information		●			
	11	High-value / high-risk information	●				
Management	12	IM requirements built into technology systems		●			
	13	Integrity of information			●		
	14	Information maintenance and accessibility		●			
	15	Business continuity and recovery			●		
Storage	16	Appropriate storage arrangements			●		
Access	18	Information access, use and sharing		●			
Disposal	20	Current organisation-specific disposal authorities	●				
	21	Implementation of disposal decisions	●				
	22	Transfer to Archives New Zealand	●				

**Note:** Topics 17 and 19 of the Archives NZ IM Maturity Assessment are only applicable to local authorities and have therefore been excluded.

# 5. Audit Findings by Category and Topic

## Governance

The management of information is a discipline that needs to be owned top down within a public office. The topics covered in the Governance category are those that require senior-level session and support to ensure government information is managed effectively. This is to provide comfort of effective business outcomes for the public office, our government, and the New Zealand public.

### Topic 1: IM Strategy

*High-level statement outlining an organisation’s systematic approach to managing information across all operational environments of an organisation.*

**Beginning**

**Observations**

GSF does not have a current IM Strategy.

While no current strategy exists, priority is given to IM due to the nature of the work GSF performs. The CE, who is also the ES meets regularly with the IM representatives to discuss relevant issues. Feedback from representative IM staff consistently stated there is appropriate support.

**Recommendation**

1. Incorporate IM into a broader strategy.

### Topic 2: IM Policy and Processes

*An information management policy supports the organisation’s information management strategy and provides a foundation for information management processes.*

**Progressing**

**Observations**

GSF has an approved Records Management Policy (the Policy), which was last updated in 2018 and is overdue for review since 2021. The Policy includes IM definitions, key duties, roles, and responsibilities; and is consistent with PRA legislation and aligns to GSF’s Information Security Policy, and Code of Conduct.

The CE and CRO communicate any policy updates, which are available to all staff on the ‘L’ drive (shared drive). Any breaches of the Policy would be added to the Risk Event Register, which captures IM incidents along with any privacy and security incidents. There are currently no PRA related events on the register.

**Recommendation**

1. Ensure the Policy is updated. Once the IM Strategy is published ensure it is consistent with the Policy.

### Topic 3: Governance arrangements and Executive Sponsor

*The Executive Sponsor has strategic and executive responsibility for overseeing the management of information in a public sector organisation.*

**Progressing**

**Observations**

GSF has a governance group, the Management Risk Review Committee (the Committee), which provides oversight of IM, when required. Information Management is a standing agenda item.

The Committee members include the ES and the Senior Leadership Team (SLT), which consists of CFO, CRO, GMS and GM Investments; meets three times a year and is formalised by meeting minutes. In addition, the ES holds weekly meetings with the SLT to address any IM matters raised.

The ES supports proposed improvements to IM, with other staff leading key IM changes, particularly the GMS, CFO and CRO, who all actively promote the value and importance of IM across the organisation.

#### Recommendation

1. Once the broader strategy incorporating IM has been updated and the subsequent work programme developed, provide regular updates to the Committee on progress.

### Topic 4: IM Integration into Business Processes

*All staff should be responsible for the information they create, use, and maintain. Business owners should be responsible for ensuring that the information created by their teams is integrated into business processes and activities. The IM team support business owners and staff.*

Managing

#### Observations

Business owners understand their individual and team's responsibilities for managing information. GSF comprises of three core business groups: Investments, Schemes and Finance. Staff interviewed reported that IM is structured differently for each business unit but is well structured and easy to use. Due to the different functionality of each business group, it is logical to have appropriate IM systems in place for the different areas of the business.

GSF's main systems are supported externally and consist of a bespoke shared drive, Microsoft 365 for email, Pension Administration Management System (PAMS), a bespoke IM system for administering the Schemes), Great Plains (financial accounting), the JP Morgan (JPM) custody system and Diligent (for board papers and resources), and MYOB for payroll. Structured use of email and the shared drive are taught on the job and any inconsistency is usually recognised and addressed through line management, due to a small number of staff in each business area. However, this training and structure of systems is not formalised and occurs in an ad hoc manner. More formal training is in place for PAMS and Great Plains.

IM expertise is engaged for major business change and development. Given the outsourced business model and that the Schemes are closed to new members, there are limited business changes that directly impact IM.

#### Recommendation

1. Continue to engage IM expertise where for any major business change process and development.

### Topic 5: Outsourced Functions and Collaborative Arrangements

*Outsourcing a business function or activity or establishing collaborative initiatives does not lessen an organisation's responsibility to ensure that all requirements for the management of information are met.*

Managing

#### Observations

GSF has contracted a number of external service providers such as, Datacom, investment managers and JPM to provide bespoke services. All contracts include IM statements, which align with the PRA requirements, outlines roles and responsibilities and specifically include a clause that ownership of information resides with GSF. An annual overall review of compliance is completed on service contracts over a substantial value, including the sighted service agreements.

GSF's most significant collaborative arrangement (data sharing) is with the Department of Internal Affairs. This agreement includes requirements for managing information in accordance with the PRA, including the requirements for deleting records containing personal information.

#### Recommendation

1. Continue to monitor outsourced functions to ensure IM requirements are met.



## Topic 6: Te Tiriti o Waitangi

*The Public Records Act 2005 and the information and records management standard supports the rights of Māori under Te Tiriti o Waitangi/Treaty of Waitangi to access, use and reuse information that is important to Māori.*

Beginning

### Observations

GSF has undertaken an assessment and concluded it does not hold any information that is of importance to Māori.

### Recommendation

1. Reconfirm on an annual basis that GSF does not hold information that is of importance to Māori.

# Self-Monitoring

Public offices are responsible for measuring and monitoring their information management performance for planning and improvement purposes. This helps to ensure that IM systems and processes are working effectively and efficiently. It also ensures that public offices are meeting the mandatory information and records management standard, as well as, their internal policies and processes.

## Topic 7: Self-Monitoring

*Organisations should monitor all aspects of their information management.*

Progressing

### Observations

Within the Annuitas office, information is stored in the L drive in a structure that all staff can readily access.

Management adopts a continual improvement approach to managing information. For example, within the last two years all email was moved from a dedicated server to Microsoft Office 365.

Monitoring of compliance with the Policy is completed through the annual legislative compliance report, which a law firm supports and provides a summary of key legislative requirements, including the PRA. All relevant legislation identified is allocated a risk profile against both impact and risk of occurrence. This report is tabled with the Board.

Staff report any IM compliance issues to Management e.g., spam emails.

Corrective actions and communication processes for any non-compliance with the Policy are addressed by individual managers. This may lead to inconsistency in addressing non-compliance, though given the small size of the team this is unlikely, and staff reported non-compliance is rare.

### Recommendation

1. Consider whether there is any benefit to having a standard communication process for staff to report IM issues to Management.

# Capability

Information underpins everything our public offices do and impacts all functions and all staff within the public office. Effective management of information requires a breadth of experience and expertise for IM practitioners. Information is a core asset, and all staff need to understand how managing information as an asset will make a difference to business outcomes.

## Topic 8: Capacity and Capability

*Organisations should have IM staff or access to appropriate expertise to support their IM programme.*

Progressing

### Observations

Given the outsourced nature of GSF's activities, management considers there is sufficient capacity to meet the current level of IM activity and there is no need to employ a full-time dedicated IM staff member.

Whilst most job descriptions do not include IM requirements, IM requirements are included in the Code of Conduct.

IM representative staff reported access to professional development courses, both internal and external, when requested.

### Recommendation

1. An annual assessment of IM capacity to ensure it is sufficient to improve IM maturity.

## Topic 9: IM Roles and Responsibilities

*Staff and contractors should be aware of their responsibility to manage information.*

Beginning

### Observations

Staff and contractor's IM responsibilities are briefly outlined in the Policy and the Code of Conduct, which is available on the 'L' drive. Staff reported an awareness of their obligations and would go to their immediate manager for IM support.

There is limited IM training during induction and no refresher training provided. Annuitas has had limited turnover of staff in recent years, reducing the focus on induction training. The recent review of the induction programme identified a need to incorporate IM but there is no specific work programme to formalise this.

### Recommendation

1. Refresh the induction programme to include IM training for all Annuitas staff.

## Creation

It is important to take a systematic approach to the management of government information, and this starts with an understanding of what information must be created and captured. It is expected that public offices create and capture complete and accurate documentation of the policies, actions, and transactions of government. Knowing what information assets are held by public offices is essential to IM practice.

### Topic 10: Creation and Capture of Information

*Every public office and local authority must create and maintain full and accurate information documenting its activities.*

Progressing

#### Observations

Most staff understand their responsibility to create full and accurate information to support their business function and approach their direct manager for IM advice. Information critical to support business functions is identified in the Information Service Business Continuity Plan (BCP).

GSF's primary systems for high-risk information are PAMS, Great Plains, the JPM custody system and Diligent, all of which have audit trails for identifying who has accessed records and edited information. The prevalent use of shared drives (specifically the 'L' drive) creates a risk to critical business function, as it does not meet metadata requirements.

New information is created digitally, as Annuitas moves to a paperless office.

#### Recommendation

1. Where relevant, ensure systems that are replaced meet Archives NZ metadata requirements.

### Topic 11: High-Value/High-Risk Information

*Staff and contractors should be aware of their responsibility to manage information. Every public office and local authority must create and maintain full and accurate information documenting its activities.*

Beginning

#### Observations

GSF does not have a documented inventory or an IAR to confirm the location of information classified as high value / high-risk.

#### Recommendation

1. Create an IAR to support the development of an organisation-specific disposal authority.

## Management

Management of information should be designed into systems to ensure its ongoing management and access over time, including following a business disruption event. The information must be reliable, trustworthy, and complete. It must be managed to ensure it is easy to find, retrieve and use, as well as protected and secure.

### Topic 12: IM Requirements built into Technology Solutions

*IM requirements must be identified, designed, and integrated into all your organisation's business systems.*

Progressing

#### Observations

IM expertise is available and sought for major new technology solutions and/or upgrades. This expertise comes from third party contractors, as there is currently no dedicated IM staff within Annuitas.

In 2016, GSF transitioned from a system called PICK to PAMS, the primary system for administering the GSF Schemes. The PICK system was difficult to maintain, obsolete and was no longer fit for purpose. During the transition to PAMS, the integrity of all information was maintained, and data quality was improved overall. There has been a large focus on ensuring that PAMS is continuously updated and maintained.

Annuitas also upgraded to Microsoft 365 in 2020. During this process they contracted a third party to provide expert guidance, including on IM, and a risk-based assessment to improve the transition.

#### Recommendation

1. Continue to involve IM expertise in all new business system, implementations, system upgrades and system decommissioning.

### Topic 13: Integrity of Information

*Information should be managed so that it is easy to find, retrieve and use, while also being secure and tamper-proof.*

Managing

#### Observations

The reliability and trustworthiness of information is largely consistent across business units. Staff reported a positive user experience, with appropriate access controls and integrity of information. They reported some understanding of their responsibilities to create full and accurate records and would refer to their immediate manager if something arises outside of their capability. An area for continual improvement staff reported on, is naming convention outside of systems which meet metadata requirements, which is sometimes inconsistent. The current use of shared drives also limits controls over IM and reducing reliance on shared drives would improve the integrity of information.

On WikiGSF, an intranet page for Datacom staff, guidance for use on PAMS has been created and is continually updated. This supports staff to ensure the integrity of information on this system.

#### Recommendation

1. Continue to improve consistency of naming conventions, through engagement with Archives NZ, for files outside of systems that currently meet metadata requirements.

## Topic 14: Information Maintenance and Accessibility

*Information maintenance and accessibility cover strategies and processes that support the ongoing management and access to information over time.*

Progressing

### Observations

Since the migration to PAMS, Annuitas has indicated that they currently do not have any issues around technology obsolescence with respect to GSF.

Most information is held in digital format enabling staff to access all the required information to complete their roles, though hard copy is still used. The SLT has indicated that Annuitas is moving towards a digital operating modelling that focuses on moving key information towards a paperless system.

Management identified they have an informal strategy which focuses on information maintenance and accessibility; however, it has not been documented or approved.

### Recommendation

1. Continue with focus on digital format to support the ongoing management and access to information over time.

## Topic 15: Business Continuity and Recovery

*This covers the capability of the organisation to continue delivery of products or services, or recover the information needed to deliver products or services, at acceptable pre-defined levels following a business disruption event.*

Managing

### Observations

GSF has a Business Continuity Plan (BCP) which identifies information critical to core business functions. The BCP includes an incident response team, outline of roles and responsibilities and prioritisation of core functions and was last updated in December 2021.

As a significant portion of GSF's key systems are managed through service contracts with third parties including restoring critical business functions.

Internal systems are regularly backed up and comprehensive access controls are in place for each system. Backups are taken at different times depending on the system, some by minutes and some daily, weekly, monthly, and annually. There is regular testing of digital system backups to ensure information can be restored. On the BCP there is a mandate to biannually test access from home for all systems. This is the responsibility of the CRO, and is checked by external audit as part of their audit programme.

### Recommendation

1. Continue testing digital systems biannually, with remediation processes put in place to mitigate any issues identified.

## Storage

Good storage is a very important factor for information protection and security. Appropriate storage arrangements for both physical and digital information ensures information remains accessible and usable for as long as it is required for business and legal purposes and for accountable government.

### Topic 16: Appropriate Storage Arrangements

*Appropriate storage arrangements for both physical and digital information ensures information remains accessible and usable throughout its life.*

Managing

#### Observations

PAMS is hosted on Amazon Web Services (AWS) cloud network in a data centre located in Australia. Oversight of AWS is outsourced through a service agreement, which meets PRA requirements. The PAMS system is regularly maintained and patched to ensure data remains accessible.

There is one lockable safe at Annuitas office that holds a small amount physical information with access limited to select responsible staff. All other physical information is held with a third-party storage operator. All hard copy information is available to staff in soft copy.

Physical and digital security incidents are reported to the Board on an ad hoc basis and recorded in the Risk Event Register.

#### Recommendation

1. Continue to ensure there is regular assurance over physical and digital incidents.

## Access

Ongoing access to and use of information enables staff to best fulfil their job roles. To facilitate this, organisations will need mechanisms to support the findability and usability of information. Information and data that is shared between organisations is identified and managed.

### Topic 18: Information Access, Use and Sharing

*Staff and contractors can easily find and access the information they need, to do their work. Access controls for information is documented and consistently applied and managed. Metadata facilitates discovery and use of information. Information and data received or shared under information sharing agreements is managed according to IM policies and processes.*

Progressing

#### Observations

GSF has implemented physical and digital access controls that are regularly maintained.

Limited physical information is held on the Annuitas premises and with a third-party storage operator. All hard copy information is available to staff in soft copy.

Access to the Annuitas premises requires a swipe card, which further limits access to physical information.

All digital information is stored on a shared drive, PAMS, Great Plains, JPM custody system, Diligent or Microsoft 365. PAMS has audit logs that track all changes made to documents by employee ID and timestamp. Management restrict access to files containing sensitive information, such as HR records, to the appropriate managers and staff as per their job function.

Each business area has developed an informal taxonomy to suits its business needs.

GSF has highlighted their staff retention rate is high, which decreases the number of issues relating to classifying and storing records in a structured way on the shared drive. However, shared drives do not meet metadata requirements.

#### Recommendation

1. Continue to improve consistency of naming conventions for files outside of systems that currently meet metadata requirements.



# Disposal

Disposal activity must be authorised by the Chief Archivist under the PRA. Public offices should have their own specific disposal authority as well as actively use the General Disposal Authorities for disposal of general or more ephemeral information. Disposal should be carried out routinely. Information of archival value, both physical and digital, should be regularly transferred to Archives NZ (or have a deferral of transfer) and be determined as either “open access” or “restricted access”.

## Topic 20: Current Organisation-Specific Disposal Authorities

*This is about an organisation having its own specific disposal authority, not the implementation of the disposal actions authorised by the authority. It is not about the General Disposal Authorities.*

Beginning

### Observations

GSF does not have a current and approved organisation-specific Disposal Authority (DA).

### Recommendation

1. Work with Archives NZ to develop an organisation-specific DA.

## Topic 21: Implementation of Disposal Decisions

*This is about an organisation having its own specific disposal authority, not the implementation of the disposal actions authorised by the authority. It is not about the General Disposal Authorities.*

Beginning

### Observations

GSF does not dispose of information that is covered by the General Disposal Authorities nor a DA for authorised disposal of core information.

### Recommendation

1. Develop an organisation-specific DA with Archives NZ.

## Topic 22: Transfer to Archives New Zealand

*Information of archival value, both physical or digital, should be regularly transferred to Archives NZ or a deferral of transfer should be put in place.*

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Beginning

### Observations

The only information that GSF that is over 25 years old is member specific and required for the administration of the GSF Schemes.

There are no current plans to transfer either physical or digital information to Archives NZ of archival value.

### Recommendation

1. As part developing the organisation specific DA, discuss with Archives NZ what if any other information (other than member specific information) can be transferred in the future.

## 6. Summary of Feedback

This section sets out GSF's feedback pursuant to this PRA audit.

Thank you for the opportunity to comment on the audit report.

We accept the recommendations and look forward to working with Archives New Zealand to strengthen our Information Management maturity going forward.

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Tēnā koe Fiona

### **Public Records Act 2005 Audit Recommendations**

This letter contains my recommendations related to the recent independent audit of the Government Superannuation Fund Authority Te Pūtea Penihana Kāwanatanga (GSF), completed by Deloitte under section 33 of the Public Records Act 2005 (PRA). Thank you for making your staff and resources available to support the audit process.

#### ***Introduction***

Te Rua Mahara o te Kāwanatanga Archives New Zealand (Archives) is mandated by the PRA to regulate public sector information management (IM). The audit programme is a key regulatory tool in our Monitoring Framework.

Monitoring IM practice across the public sector gives assurance that the government is open, transparent and accountable by providing visibility of public sector IM practices. Full, accurate and accessible information improves business efficiency and government decision-making and accountability, which in turn enhances public trust and confidence. Information that is well managed unlocks the value of government information for the benefit of everyone.

We are confident that you and your organisation are committed to delivering high-quality, trusted information to decision-makers, other government organisations, customers and stakeholders. We trust that the audit process will support this commitment. The audit report and this letter recommend changes to support improvement of your organisation's IM practices.

#### ***Audit findings***

In the audit report, the auditor has independently assessed your information maturity against the framework of our IM Maturity Assessment. Prior to the audit, your organisation completed the Maturity Assessment. This provided a self-assessment of IM maturity for your own use and as context for the auditor about your organisation.

#### ***Kia pono ai te rua Mahara – Enabling trusted government information***

Auckland Regional Office, 95 Richard Pearse Drive, Mangere, Auckland  
Christchurch Regional Office, 15 Harvard Avenue, Wigram, Christchurch  
Dunedin Regional Office, 556 George Street, Dunedin

Organisations that are assessed as having a maturity level of 'Managing' across all IM topics are broadly meeting the minimum requirements expected by the PRA and Archives' mandatory Information and records management standard.

The GSF is operating mostly at the 'Progressing' level with some at 'Managing' and with the disposal area at 'Beginning'. There has been good work in updating some systems over the last few years and there would be further benefit from moving the shared drives to SharePoint for improved control. The stability of staff has meant that the organisation has not had a great need for training resources, but it is recommended that some basic training material be developed as a refresher including guidance on good naming conventions for files. This material will also be useful if new staff are onboarded.

### *Prioritised recommendations*

The audit report lists 20 recommendations to improve your organisation's IM maturity.

We endorse all recommendations as appropriate and relevant. To focus your IM improvement programme, we consider that your organisation should prioritise the seven recommendations as identified in the Appendix.

### *What will happen next*

The audit report and this letter will be proactively released on the Archives website shortly. We would be grateful if you would advise of any redactions that your organisation considers are necessary within 10 working days.

As required by the PRA, I will also provide the Minister of Internal Affairs with a report on the results of the audit programme for each financial year, which is tabled in the House of Representatives.

We will follow up this letter with a request to your Executive Sponsor that your organisation provides us with an action plan to address the prioritised recommendations. Our follow up process will track your progress against the action plan.

Thank you again for your support with the audit. We would greatly appreciate further feedback on the audit process and the value it provides to organisations, and we will contact your Executive Sponsor shortly in relation to this.

Nāku noa, nā



Anahera Morehu  
Chief Archivist

**Te Rua Mahara o te Kāwanatanga Archives New Zealand**

Cc Executive Sponsor – the Chief Executive is the Executive Sponsor.

## APPENDIX

Category	Topic Number	Auditor's Recommendation	Archives New Zealand's Comments
<b>Governance</b>	1: IM Strategy	<i>Incorporate IM into a broader strategy.</i>	Despite being a very small organisation and considering that the Superannuation Fund will be in existence for some time to come, it is useful to plan for improvement of IM.
<b>Governance</b>	2: IM Policy and Processes	<i>Ensure the Policy is updated. Once the IM Strategy is published ensure it is consistent with the Policy.</i>	An up-to-date Policy including roles and responsibilities is a useful training resource for staff when developing IM induction training as recommended in Topic 9: <i>IM Roles and Responsibilities</i> .
<b>Creation</b>	10: Creation and Capture of Information	<i>Where relevant, ensure systems that are replaced meet Archives NZ metadata requirements.</i>	Replacement of the shared drives should be considered in line with the organisation's change to M365 for email management.
<b>Creation</b>	11: High-Value/High-Risk Information	<i>Create an IAR.</i>	It is useful to analyse the information created and determine its value and how it should be managed. This can be done in conjunction with development of an organisation-specific disposal authority.
<b>Access</b>	18: Information Access, Use and Sharing	<i>Continue to improve consistency of naming conventions for files outside of systems that currently meet metadata requirements.</i>	This recommendation is also noted in Topic 13: <i>Integrity of Information</i> and is key metadata when searching for records in shared drives for instance. Guidance on naming documents or files could be included in induction training material developed.

Category	Topic Number	Auditor's Recommendation	Archives New Zealand's Comments
<b>Disposal</b>	20: Current Organisation-Specific Disposal Authorities	<i>Work with Archives NZ to develop an organisation-specific Disposal Authority (DA).</i>	This can be done in conjunction with the recommendation for Topic 11 above and would enable the organisation to dispose of its core information as relevant. It also helps the organisation to prioritise the management of its information.
<b>Disposal</b>	21: Implementation of Disposal Decisions	<i>Develop an organisation-specific DA with Archives NZ.</i>	Development of a DA would enable the organisation to perform authorised disposal of more of their information than is currently allowed. However, disposal is authorised for some types of records under the General Disposal Authorities, and it would be useful for the GSF to develop and implement a plan to dispose of those records.