



External Reporting Board

Public Records Act 2005 Audit Report

Prepared for Te Rua Mahara o te Kāwanatanga

Archives New Zealand

February 2023



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1. Disclaimers

USE OF REPORT

This report has been prepared in accordance with the Consultancy Order Services dated 1 December 2020 and variation dated 23 September 2021. We have prepared this report solely for Te Rua Mahara o te Kāwanatanga Archives New Zealand (Archives) and the External Reporting Board. It was prepared at the direction of Archives 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 in accordance with the independence requirements of the Public Records Act 2005. We also adhere to the independence requirements of the New Zealand Auditing and Assurance Standards Board's Professional and Ethical Standard 1 (Revised): Code of Ethics for Assurance Practitioners. Other than this audit programme, we have no relationship with or interests in Archives.

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 the External Reporting Board and Archives, and both have 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' 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 Archives and the External Reporting Board. 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. These procedures are designed to identify control weaknesses but cannot be relied upon to identify all weaknesses.

2. Executive Summary

EXTERNAL REPORTING BOARD

The External Reporting Board (XRB) is a Crown Entity, established in 2011 and governed by the Financial Reporting Act 2013 (the Act). XRB is the successor to the Accounting Standards Review Board (ASRB), as a result of amendments in the Act. XRB's core responsibilities are:

- Establishing and maintaining New Zealand's financial reporting strategy and governance.
- Monitoring the New Zealand Accounting Standards Board (NZASB) and the NZ Auditing and Assurance Standards Board (NZAuASB).

XRB's functions are prescribed by section 12 of the Act and include:

- Developing and implementing an overall strategy for financial reporting standards, including developing and implementing tiers of financial reporting.
- Preparing and issuing accounting standards, including where applicable "non-GAAP standards" for entities entitled by Law to use cash accounting, and authoritative pronouncements.
- Preparing and issuing auditing and assurance standards, including the professional and ethical standards that will govern the professional conduct of auditors.
- Liaising with national and international organisations that exercise functions that correspond with, or are similar to, those conferred on the XRB.

XRB employs approximately 34 staff with most operating from its Wellington office and some permanent remote workers. The organisation holds high-risk/high-value records including legal instruments, standards, strategy development papers and papers used in preparing standards.

XRB does not have an information management (IM) team. Instead, IM is one of the responsibilities of the Corporate Services team. The General Manager, Corporate Services is responsible for IM with the Business Support Officer, IT and Admin providing additional support. Both the General Manager, Corporate Services and Business Support Officer, IT and Admin are recent appointments.

SUMMARY OF FINDINGS

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

Maturity Level and Number of Findings

Beginning	7
Progressing	12
Managing	1
Maturing	0
Optimising	0

3. Introduction

BACKGROUND

Archives provides IM leadership across the 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;
- Government is open, transparent and accountable by making public sector IM practices known to the 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' monitoring 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 of certain public offices and this audit was completed in October 2022.

OBJECTIVE

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. These audits are seen as 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 XRB's IM practices against Archives' IM Maturity Assessment model. The IM Maturity Assessment aligns with the PRA and Archives' mandatory Information and Records Management standard. Topics 17 and 19 of the Archives 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). XRB's maturity level for each topic area is highlighted under each of the respective areas. Ratings were based on the XRB's officials' responses to questions during online interviews and the supporting documents provided in line with the IM Maturity Assessment guidelines.

Archives 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 audit report, which Archives reviewed before release to XRB. Archives is responsible for following up on the report's recommendations with XRB.

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.

The XRB'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.

ASSESSMENT MATURITY LEVEL

Governance

No	Topic	Beginning	Progressing	Managing	Maturing	Optimising
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

No	Topic	Beginning	Progressing	Managing	Maturing	Optimising
7	Self-monitoring	●				

Capability

No	Topic	Beginning	Progressing	Managing	Maturing	Optimising
8	Capacity and Capability	●				
9	IM Roles and Responsibilities		●			

Creation

No	Topic	Beginning	Progressing	Managing	Maturing	Optimising
10	Creation and capture of information		●			
11	High value / high-risk information		●			

Management

No	Topic	Beginning	Progressing	Managing	Maturing	Optimising
12	IM requirements built into technology systems		●			
13	Integrity of information		●			
14	Information maintenance and accessibility		●			
15	Business continuity and recovery		●			

Storage

No	Topic	Beginning	Progressing	Managing	Maturing	Optimising
16	Appropriate storage arrangements			●		

Access

No	Topic	Beginning	Progressing	Managing	Maturing	Optimising
18	Information access, use and sharing		●			

Disposal

No	Topic	Beginning	Progressing	Managing	Maturing	Optimising
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 IM Maturity Assessment are only applicable to local authorities and have therefore been excluded.

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 need senior level vision and support to ensure that government information is managed to ensure effective business outcomes for the public office, our government, and New Zealanders.

Topic 1: IM Strategy

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

XRB does not have an IM Strategy (the Strategy) and does not currently have plans to draft one.

XRB advised that the recommendations from this PRA audit will be used to help inform and develop an IM Strategy to meet their IM requirements.

RECOMMENDATION

Develop and approve an IM Strategy ensuring it aligns with business needs.

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
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OBSERVATIONS

XRB has a Records Management Policy (the Policy) dated January 2016. The Policy is being updated with the revised one currently in draft since May 2022 and still to be approved.

The outdated Policy contains specific reference to the PRA, including record management requirements and further references relevant legislation, such as the Official Information Act 2005 (OIA) and the Act. However it does not link to other policies, such as privacy or security.

The Policy does not form part of induction training, and staff noted that there were no up-to-date IM processes in place to support the implementation of the Policy.

RECOMMENDATION

Approve the draft IM policy and ensure it is supported by formalised process documents and forms part of induction training.

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.	Beginning
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OBSERVATIONS

XRB does not have an IM-specific governance group and IM is not a regular agenda item at the Management Team meetings. Instead IM issues are only discussed at the Management Team meetings when they occur.

The Executive Sponsor (ES), who is the Chief Executive Officer of XRB, has been in their role for around three years; and the last large system update at XRB occurred during the predecessor ES’s time. There is no regular IM reporting to the ES. However, the ES advised they would be consulted about an IM incident or update.

The ES is aware of their IM role and will use the outcomes of this PRA audit to improve IM practices at XRB.

RECOMMENDATION

Decide what should be periodically reported to the Management Team relating to IM so that there is oversight.

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.

Progressing

OBSERVATIONS

Business owners have some understanding of their individual and team’s responsibilities for managing information. Staff noted in interviews that there was a lack of training and documented procedures for IM. The only formalised responsibilities are contained in the out of date Policy.

Corporate Services staff provide general advice and support to business owners and business units for managing information especially when there is an issue finding policies or other corporate documents.

RECOMMENDATION

Document IM responsibilities for business owners.

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.

Progressing

OBSERVATIONS

Deloitte sighted contracts and agreements with external parties that referenced mandatory compliance with confidentiality and intellectual property obligations. However, there was no specific mention of the PRA but compliance with New Zealand laws was mandatory in all the sampled contracts.

XRB has no regular monitoring over contracts to ensure compliance with the PRA.

RECOMMENDATION

Ensure that responsibilities for IM within outsourced functions and collaborative arrangements are clearly identified and monitored.

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

XRB has not identified any information they hold as being of importance to Māori and this information is not included on their Information Asset Register (IAR). However, XRB has recently appointed a Māori board member who is developing a work programme to further understand their Te Tiriti o Waitangi obligations. This programme is in its infancy but will increase XRB's engagement and consultation with Māori.

XRB has noted that changes to IM practices to improve access and care for information of importance to Māori are to be incorporated into their IM requirements, particularly in terms of searchability across their website. Training for Te Reo is also available to XRB staff on request.

RECOMMENDATION

Continue designing processes to locate and identify information 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.

Beginning

OBSERVATIONS

XRB recently measured compliance with PRA requirements, standards and other relevant legislation through a legislative compliance analysis against their legal obligations register. Actions resulting from this legislative compliance analysis were assigned to relevant staff, however, no IM-specific responses to this review have been actioned to date.

There is no monitoring of compliance with the Policy and there are no documented IM processes to be monitored. There is no regular IM reporting to the ES, the Management Team or to XRB's Board.

XRB's Microsoft Teams (Teams) channels and Microsoft SharePoint (SharePoint) sites are not regularly monitored. IM controls are built into SharePoint. These include limiting the pool of users able to create Teams channels, and inbuilt version control.

RECOMMENDATION

Develop a monitoring plan against the new Policy and processes when approved.

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.

Beginning

OBSERVATIONS

As mentioned above there is no IM team, and so IM is the responsibility of the Corporate Services team, particularly the General Manager Corporate Services. As ICT is part of Corporate Services, they also provide additional IM support. XRB recently hired a Corporate Services Manager to help support and refresh IM practices. Some staff in interviews noted a need for dedicated IM capacity; however, the hire of the Corporate Services Manager was to address this lack of capacity.

All XRB staff including the Corporate Services team have access to professional development opportunities. However, the Corporate Services team have not had any recent IM-related professional development opportunities.

RECOMMENDATION

Identify IM capacity and capability requirements and how they can be met either internally or externally.

Topic 9: IM Roles and Responsibilities

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

Progressing

OBSERVATIONS

Staff and contractors' IM responsibilities are outlined in the outdated Policy. IM roles and responsibilities are also noted in the Code of Conduct and in job descriptions but in the latter are referenced only at a high-level.

There is no induction and onboarding training on IM and SharePoint for new staff and contractors. There is an intention to incorporate IM training into induction procedures as part of an HR onboarding uplift, but this is not yet in place. There was a reliance on XRB people leaders to ensure staff have knowledge of organisational IM requirements. This responsibility now resides with the General Manager Corporates Services. All staff reported awareness of their obligations and how to access IM advice.

Staff interviewed report that training around IM would be beneficial particularly around IM processes for emails.

RECOMMENDATION

Develop a plan for induction training and implement once the Policy has been updated and approved.

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

Staff have a general understanding of their IM responsibilities to create full and accurate information to support their business function.

SharePoint meets minimum metadata requirements for Archives. There is appropriate metadata routinely created to support usability and reliability of information. In addition, finalised documents are required to have additional metadata added to be saved to the folder for final versions of documents. Access controls ensure information is controlled, however, there is currently no monitoring of information usability or reliability over any of XRB's systems.

Although the use of uncontrolled and individual environments is actively discouraged, there are currently no tools or restrictions in place to prevent this. Some people may be saving information to their personal OneDrive or working versions of documents to their desktops. The Corporate Services team is aware of this following a recent Cyber Security review, which included data storage. As a result, XRB is reviewing the data located outside of SharePoint and Teams, such as historical files on DropBox. Teams sites can only be set up by users with appropriate permissions. Also, XRB is working with suppliers to control their IM environment; for example, by implementing a program which will block data storage devices from being used.

RECOMMENDATIONS

Identify and document information usability, reliability and trust issues that affect the creation and capture of information including naming conventions in consultation with an IM specialist.

Develop a plan in consultation with an IM specialist to address the issues identified.

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.

Progressing

OBSERVATIONS

XRB uses an Information Asset Register (IAR) called the 'Our Performance Register' (the Register) that captures some high-value/high-risk information but not all. Legal instruments and standards are considered XRB's main high-value/high-risk asset and are included on the Register. The Register is regularly updated.

Information other than legal instruments and standards has not had its high-value/high-risk status assessed this includes information such as board papers.

RECOMMENDATION

Identify and document all information held in digital and physical systems including legacy systems to create a complete IAR.

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 and 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 of your organisation’s business systems.	Progressing
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OBSERVATIONS

XRB now has access to employees with IM experience following the hiring of the General Manager, Corporate Services. However, the General Manager Corporate Service’s IM experience has not yet been utilised in the design and configuration of new or upgraded business systems. The decision to move to SharePoint/Microsoft Teams in 2019 did however involve consideration of minimum metadata requirements. Staff interviewed thought it would be helpful for policies to be developed that document the IM requirements for new system implementation.

RECOMMENDATION

Ensure standardised IM requirements for new and upgraded business systems are identified and documented.

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.	Progressing
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OBSERVATIONS

Teams within XRB have their own IM processes in place for storing information to support information reliability and findability, which differ between teams and are not formalised. XRB does not have organisation-wide naming conventions and file management processes vary between business units.

Staff reported they can have issues with finding other teams’ information and that the easiest way to find something was often to ask. However, formal documents, such as final versions of standards, are consistent and easy to find.

RECOMMENDATION

Create and finalise IM practices and procedures to ensure that information is reliable and trustworthy.

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

The preservation and digital continuity needs for digital information have not been formally identified. Some information has been maintained in legacy systems which are accessible to XRB staff.

One of XRB's SaaS providers confirmed that they are developing a plan to test data reliability and maintain this reliability during data transfers. XRB is currently in the process of transferring their digital back-ups from one storage provider to another.

Most physical information is stored with TIMG. Information stored onsite is mainly in locked cabinets in the office with working documents, used by technical teams, stored in files in cupboards.

RECOMMENDATION

Ensure that digital continuity risks are identified and addressed.

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.

Progressing

OBSERVATIONS

XRB has a draft business continuity plan (BCP). This includes identified critical digital systems with specific roles and responsibilities outlined, including who is responsible for contacting the service providers to initiate recovery. The draft BCP was last updated in June 2022.

Internal systems are backed-up daily and comprehensive access controls are in place and have annual back-ups dating back to 2012. Retaining records longer than required may pose a risk. XRB's SaaS provider noted that they regularly test back-up and restore processes; and XRB and the SaaS provider have plans to test for two initial scenarios. These test scenarios are noted in the BCP and plans for further testing are included.

RECOMMENDATION

Finalise the BCP and ensure that critical information, particularly physical information, is included in it.

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

The office environment has sufficient controls to protect the physical information held there. Onsite physical information is labelled.

Most physical information is stored by TIMG. TIMG maintains a register of information that they hold on behalf of XRB.

There are appropriate storage controls in place for digital information against unauthorised access, loss or deletion. XRB has access to Microsoft 365 Defender and Endpoint. Deleting of digital information requires the use of an administration account. XRB advised of no major incidents or unauthorised access; potential incidents, such as unauthorised access of Teams sites, have procedures in place for investigation.

There is a planned transfer from one back-up storage provider to another scheduled for the end of 2022; which XRB's SaaS supplier, Figure 8 is managing.

RECOMMENDATION

Ensure critical information is identified in BCP for business continuity.

ACCESS

Ongoing access to and use of information enables staff to do their jobs. 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 are able to 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

XRB does not currently have any information sharing agreements with external parties.

XRB applies access controls for both physical and digital information. These are outlined in the IT Access and Security Policy, dated March 2022. Physical information is accessible through the Corporate Services team.

Some staff reported functional issues with the findability of information, naming conventions and taxonomy. Within business units there are consistent file structures, but these are not consistent across the organisation which presents some difficulty for staff in finding information. Corporate Services is planning to conduct a clean-up of the organisation's file structures in early 2023.

Minimum metadata requirements are met via SharePoint. Additional metadata, related to contents, is added to standards that are saved in the 'final' folder. This is to be reassessed, to ensure metadata fields continue to be relevant, as part of the Digitisation Strategy. Email inboxes from those leaving are appended to their people leader's email inbox and information contained within is retained in this fashion.

RECOMMENDATION

Create and apply a consistent file structure to improve staff and contractors' experience in finding and accessing information.

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 (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. Progressing

OBSERVATIONS

XRB has a current and approved organisation-specific disposal authority (DA). XRB has not widely communicated the requirements of the DA to staff. There is little knowledge about the DA within the organisation and no review has been done since it was approved.

RECOMMENDATION

Review the current DA prior to its expiry in 2026.

Topic 21: Implementation of Disposal Decisions

This is about the implementation of disposal decisions, whether from organisation-specific disposal authorities or the General Disposal Authorities. Beginning

OBSERVATIONS

XRB has not reported any instances of any disposal under the General Disposal Authorities (GDAs) or the current DA.

XRB has a culture of retaining information. The outdated Policy from 2016 includes some guidance on retention and deletion but staff were largely unaware of the requirements. The new draft Policy includes further information around retention and deletion. There is a retention schedule, but this has not been updated since October 2018 and was created by a staff member who has since left. It was noted by staff that disposal of emails requires increased guidance.

RECOMMENDATION

Update, approve and communicate the disposal schedule including an approved disposal process to ensure appropriate disposal takes place.

Topic 22: Transfer to Archives New Zealand

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

Beginning

OBSERVATIONS

XRБ has not identified information that is older than 25 years old or of archival value, including in legacy systems from the prior Accounting Standards Review Board (ASRB) entity.

RECOMMENDATION

Identify information that is older than 25 years old or of archival value and plan to transfer to Archives NZ when possible.

6. Summary of Feedback

The External Reporting Board is at the beginning of our journey of best practice Information Management. We have found the PRA Audit very useful and welcome the recommendations in this report.

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10 May 2023

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Tēnā koe April

Public Records Act 2005 Audit Recommendations

This letter contains my recommendations related to the recent independent audit of the External Reporting Board (XRB) 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

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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 XRB is currently operating mostly at the 'Progressing' level. The organisation is in a good position with new staff, SharePoint and a current organisation-specific disposal authority to improve its IM maturity.

Prioritised recommendations

The audit report lists 21 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 eight 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 Note: The Chief Executive is also the Executive Sponsor.

APPENDIX

Category	Topic Number	Auditor's Recommendation	Archive's Comments
Governance	1: IM Strategy	<i>Develop and approve an IM Strategy ensuring it aligns with business needs.</i>	For a small organisation this can be incorporated into other strategic documents and would focus attention on priority activities including resourcing.
Governance	2: IM Policy and Processes	<i>Approve the draft IM policy and ensure it is supported by formalised process documents and forms part of induction training.</i>	This would ensure consistency of approach across the organisation and underline the importance of IM.
Self-Monitoring	7: Self-Monitoring	<i>Develop a monitoring plan across the new Policy and processes when approved.</i>	Agreed areas for monitoring will support the Executive Sponsor to understand the IM operation and inform the management team as needed.
Capability	8: Capacity and Capability	<i>Identify IM capacity and capability requirements and how they can be met either internally or externally.</i>	External IM expertise may be needed at times to advise on specialist topics which internal staff can then monitor.
Capability	9: IM Roles and Responsibilities	<i>Develop a plan for induction training and implement once the Policy has been updated and approved.</i>	If current staff are consulted about training needs this would ensure new staff have well targeted induction training. Process documentation to support the Policy would also be useful in training.
Creation	10: Creation and capture of information	<i>Identify and document information usability, reliability and trust issues that affect the creation and capture of information including naming conventions in consultation with an IM specialist.</i>	This can form part of the monitoring plan when the issues are identified.
Access	18: Information Access, Use and Sharing	<i>Create and apply a consistent file structure to improve staff and contractor's experience in finding and accessing information</i>	This is an issue identified by staff and should be improved including consistent naming conventions to support findability across the organisation.

Category	Topic Number	Auditor's Recommendation	Archive's Comments
Disposal	21: Implementation of Disposal Decisions	<i>Update, approve and communicate the disposal schedule including an approved disposal process to ensure appropriate disposal takes place.</i>	This may need some specialist support to plan and implement across physical and digital information but helps mitigate the cost and risk of over-retention.