

# *Vote Audit*

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APPROPRIATION MINISTER(S): Speaker of the House of Representatives (M78)

DEPARTMENT ADMINISTERING THE VOTE: Controller and Auditor-General (A1)

RESPONSIBLE MINISTER FOR CONTROLLER AND AUDITOR-GENERAL: Speaker of the House of Representatives

# Details of Appropriations and Capital Injections

## Annual Appropriations and Forecast Permanent Appropriations

Titles and Scopes of Appropriations by Appropriation Type	2023/24		
	Estimates Budget \$000	Supplementary Estimates Budget \$000	Total Budget \$000
<b>Departmental Output Expenses</b>			
<b>Audit and Assurance Services RDA (M78) (A1)</b> This appropriation is limited to audit and related assurance services as required or authorised by statute.	118,026	5,537	123,563
<b>Audit and Assurance Services (M78) (A1)</b> This appropriation is limited to audit and related assurance services as required or authorised by statute.	13,833	150	13,983
<b>Total Departmental Output Expenses</b>	131,859	5,687	137,546
<b>Departmental Other Expenses</b>			
<b>Remuneration of Auditor-General and Deputy Auditor-General PLA (M78) (A1)</b> This appropriation is limited to remuneration expenses for both the Auditor-General and the Deputy Auditor-General as authorised by clause 5 of the Third Schedule of the Public Audit Act 2001.	1,099	67	1,166
<b>Total Departmental Other Expenses</b>	1,099	67	1,166
<b>Departmental Capital Expenditure</b>			
<b>Controller and Auditor-General - Capital Expenditure PLA (M78) (A1)</b> This appropriation is limited to the purchase or development of assets by and for the use of the Controller and Auditor-General, as authorised by section 24(1) of the Public Finance Act 1989.	4,297	288	4,585
<b>Total Departmental Capital Expenditure</b>	4,297	288	4,585
<b>Multi-Category Expenses and Capital Expenditure</b>			
<b>Statutory Auditor Function MCA (M78) (A1)</b> The single overarching purpose of this appropriation is to support Parliament in ensuring accountability for the use of public resources.	20,027	549	20,576
<b>Departmental Output Expenses</b>			
<i>Performance Audits, Inquiries, and other studies</i> This category is limited to undertaking and reporting on performance audits, inquiries, and other studies relating to public entities under the Public Audit Act 2001 and responding to requests for approvals in relation to pecuniary interest questions regulated by the Local Authorities (Members' Interests) Act 1968.	13,126	300	13,426
<i>Supporting Accountability to Parliament</i> This category is limited to reporting to Parliament and others as appropriate on matters arising from audits, inquiries, and other studies, reporting to and advising select committees, and advising other agencies in New Zealand and internationally to support Parliament and governing bodies in holding their executives to account for the use of public resources.	6,901	249	7,150
<b>Total Multi-Category Expenses and Capital Expenditure</b>	20,027	549	20,576
<b>Total Annual Appropriations and Forecast Permanent Appropriations</b>	157,282	6,591	163,873

# Capital Injection Authorisations

	2023/24		
	Estimates Budget \$000	Supplementary Estimates Budget \$000	Total Budget \$000
Controller and Auditor-General - Capital Injection (M78) (A1)	7,738	-	7,738

# Supporting Information

## Part 1 - Vote as a Whole

### 1.2 - Trends in the Vote

#### Summary of Financial Activity

	2023/24				
	Estimates \$000	Supplementary Estimates			Total \$000
		Departmental Transactions \$000	Non- Departmental Transactions \$000	Total Transactions \$000	
<b>Appropriations</b>					
Output Expenses	131,859	5,687	-	5,687	137,546
Benefits or Related Expenses	-	N/A	-	-	-
Borrowing Expenses	-	-	-	-	-
Other Expenses	1,099	67	-	67	1,166
Capital Expenditure	4,297	288	-	288	4,585
Intelligence and Security Department Expenses and Capital Expenditure	-	-	N/A	-	-
Multi-Category Expenses and Capital Expenditure (MCA)					
<i>Output Expenses</i>	20,027	549	-	549	20,576
<i>Other Expenses</i>	-	-	-	-	-
<i>Capital Expenditure</i>	-	N/A	-	-	-
<b>Total Appropriations</b>	157,282	6,591	-	6,591	163,873
<b>Crown Revenue and Capital Receipts</b>					
Tax Revenue	-	N/A	-	-	-
Non-Tax Revenue	-	N/A	-	-	-
Capital Receipts	-	N/A	-	-	-
<b>Total Crown Revenue and Capital Receipts</b>	-	N/A	-	-	-

## Part 2 - Details of Departmental Appropriations

### 2.1 - Departmental Output Expenses

#### Audit and Assurance Services RDA (M78) (A1)

##### *Scope of Appropriation*

This appropriation is limited to audit and related assurance services as required or authorised by statute.

##### *Expenses and Revenue*

	2023/24		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
Total Appropriation	118,026	5,537	123,563
Revenue from the Crown	-	-	-
Revenue from Others	117,876	5,687	123,563

##### *Reasons for Change in Appropriation*

This appropriation increased by \$5.537 million to \$123.563 million for 2023/24 due to changes in forecast audit activity.

#### Audit and Assurance Services (M78) (A1)

##### *Scope of Appropriation*

This appropriation is limited to audit and related assurance services as required or authorised by statute.

##### *Expenses and Revenue*

	2023/24		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
Total Appropriation	13,833	150	13,983
Revenue from the Crown	150	-	150
Revenue from Others	-	-	-

##### *Reasons for Change in Appropriation*

This appropriation increased by \$150,000 to \$13.983 million for 2023/24 to reflect revenue from the Crown for audits of smaller entities such as cemetery trusts and reserve boards.

*Memorandum Account*

	2023/24		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
<b>Audit and Assurance Services</b>			
Opening Balance at 1 July	(1,236)	3,253	2,017
Revenue	118,026	5,687	123,713
Expenses	126,859	436	127,295
Transfers and Adjustments	7,000	0	7,000
Closing Balance at 30 June	(3,069)	8,504	5,435

## 2.2 - Departmental Other Expenses

### Remuneration of Auditor-General and Deputy Auditor-General PLA (M78) (A1)

#### *Scope of Appropriation*

This appropriation is limited to remuneration expenses for both the Auditor-General and the Deputy Auditor-General as authorised by clause 5 of the Third Schedule of the Public Audit Act 2001.

#### *Expenses*

	2023/24		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
Total Appropriation	1,099	67	1,166

#### *Reasons for Change in Appropriation*

This appropriation increased by \$67,000 to \$1.166 million for 2023/24 due to determinations issued in 2023 by the Remuneration Authority.

## 2.3 - Departmental Capital Expenditure and Capital Injections

### Controller and Auditor-General - Capital Expenditure PLA (M78) (A1)

#### *Scope of Appropriation*

This appropriation is limited to the purchase or development of assets by and for the use of the Controller and Auditor-General, as authorised by section 24(1) of the Public Finance Act 1989.

#### *Capital Expenditure*

	2023/24		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
Forests/Agricultural	-	-	-
Land	-	-	-
Property, Plant and Equipment	2,671	185	2,856
Intangibles	1,626	103	1,729
Other	-	-	-
<b>Total Appropriation</b>	<b>4,297</b>	<b>288</b>	<b>4,585</b>

#### *Reasons for Change in Appropriation*

This appropriation increased by \$288,000 to \$4.585 million for 2023/24, due to the replacement of furniture and equipment (\$185,000) and changes to the profile and timing of software expenditure related to the Information Systems Strategic Plan (\$103,000).

#### *Capital Injections and Movements in Departmental Net Assets*

##### **Controller and Auditor-General**

Details of Net Asset Schedule	2023/24 Main Estimates Projections \$000	2023/24 Supplementary Estimates Projections \$000	Explanation of Projected Movements in 2023/24
Opening Balance	8,889	12,144	Supplementary Estimates opening balance reflects the audited results as at 30 June 2023.
Capital Injections	7,738	7,738	
Capital Withdrawals	-	-	
Surplus to be Retained (Deficit Incurred)	(8,833)	(3,583)	The change in deficit to be incurred reflects updated forecasts for the Audit and Assurance Services Memorandum Account.
Other Movements	-	-	
<b>Closing Balance</b>	<b>7,794</b>	<b>16,299</b>	



# Part 4 - Details of Multi-Category Expenses and Capital Expenditure

## 4 - Multi-Category Expenses and Capital Expenditure

### Statutory Auditor Function (M78) (A1)

#### *Overarching Purpose Statement*

The single overarching purpose of this appropriation is to support Parliament in ensuring accountability for the use of public resources.

#### *Scope of Appropriation*

##### **Departmental Output Expenses**

###### *Performance Audits, Inquiries, and other studies*

This category is limited to undertaking and reporting on performance audits, inquiries, and other studies relating to public entities under the Public Audit Act 2001 and responding to requests for approvals in relation to pecuniary interest questions regulated by the Local Authorities (Members' Interests) Act 1968.

###### *Supporting Accountability to Parliament*

This category is limited to reporting to Parliament and others as appropriate on matters arising from audits, inquiries, and other studies, reporting to and advising select committees, and advising other agencies in New Zealand and internationally to support Parliament and governing bodies in holding their executives to account for the use of public resources.

#### *Expenses, Revenue and Capital Expenditure*

	2023/24		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
<b>Total Appropriation</b>	<b>20,027</b>	<b>549</b>	<b>20,576</b>
<b>Departmental Output Expenses</b>			
Performance Audits, Inquiries, and other studies	13,126	300	13,426
Supporting Accountability to Parliament	6,901	249	7,150
<b>Funding for Departmental Output Expenses</b>			
<b>Revenue from the Crown</b>	<b>19,657</b>	<b>300</b>	<b>19,957</b>
Performance Audits, Inquiries, and other studies	13,126	300	13,426
Supporting Accountability to Parliament	6,531	-	6,531
<b>Revenue from Others</b>	<b>370</b>	<b>249</b>	<b>619</b>
Supporting Accountability to Parliament	370	249	619

### *Reasons for Change in Appropriation*

This appropriation increased by \$549,000 to \$20.576 million for 2023/24, due to:

- an expense transfer of \$300,000 from 2022/23 to 2023/24 to better reflect the profile and timing of operating expenditure related to the Information Systems Strategic Plan, and
- an increase of \$249,000 to provide increased assistance and support to the Pacific Association of Supreme Audit Institutions which is to be funded by the Ministry of Foreign Affairs and Trade.