

# *Vote Audit*

---

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	2024/25		
	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.	122,491	15,567	138,058
<b>Audit and Assurance Services (M78) (A1)</b> This appropriation is limited to audit and related assurance services as required or authorised by statute.	11,960	-	11,960
<b>Total Departmental Output Expenses</b>	134,451	15,567	150,018
<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.	1,166	80	1,246
<b>Total Departmental Other Expenses</b>	1,166	80	1,246
<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.	5,030	(668)	4,362
<b>Total Departmental Capital Expenditure</b>	5,030	(668)	4,362
<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.	22,152	(852)	21,300
<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.	15,251	(1,285)	13,966
<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	433	7,334
<b>Total Multi-Category Expenses and Capital Expenditure</b>	22,152	(852)	21,300
<b>Total Annual Appropriations and Forecast Permanent Appropriations</b>	162,799	14,127	176,926

## Capital Injection Authorisations

	2024/25		
	Estimates Budget \$000	Supplementary Estimates Budget \$000	Total Budget \$000
Controller and Auditor-General - Capital Injection (M78) (A1)	7,355	-	7,355

# Supporting Information

## Part 1 - Vote as a Whole

### 1.2 - Trends in the Vote

#### Summary of Financial Activity

	2024/25				
	Estimates \$000	Supplementary Estimates			Total \$000
		Departmental Transactions \$000	Non- Departmental Transactions \$000	Total Transactions \$000	
<b>Appropriations</b>					
Output Expenses	134,451	15,567	-	15,567	150,018
Benefits or Related Expenses	-	N/A	-	-	-
Borrowing Expenses	-	-	-	-	-
Other Expenses	1,166	80	-	80	1,246
Capital Expenditure	5,030	(668)	-	(668)	4,362
Intelligence and Security Department Expenses and Capital Expenditure	-	-	N/A	-	-
Multi-Category Expenses and Capital Expenditure (MCA)					
<i>Output Expenses</i>	22,152	(852)	-	(852)	21,300
<i>Other Expenses</i>	-	-	-	-	-
<i>Capital Expenditure</i>	-	N/A	-	-	-
<b>Total Appropriations</b>	162,799	14,127	-	14,127	176,926
<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

	2024/25		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
Total Appropriation	122,491	15,567	138,058
Revenue from the Crown	-	-	-
Revenue from Others	122,491	15,567	138,058

Reasons for Change in Appropriation

This appropriation increased by \$15.566 million to \$138.057 million for 2024/25 due to changes in forecast audit activity including increased revenue and costs, from the deferral to 2024/25, of some LTP audits.

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.

Memorandum Account

	2024/25		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
<b>Audit and Assurance Services</b>			
Opening Balance at 1 July	2,017	9,312	11,329
Revenue	123,713	14,494	138,207
Expenses	127,295	13,477	140,772
Transfers and Adjustments	7,000	0	7,000
Closing Balance at 30 June	5,435	10,329	15,764

## 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.

#### *Reasons for Change in Appropriation*

This appropriation increased by \$80,000 to \$1.246 million for 2024/25 to reflect the determinations issued in 2024 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

	2024/25		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
Forests/Agricultural	-	-	-
Land	-	-	-
Property, Plant and Equipment	1,759	683	2,442
Intangibles	3,271	(1,351)	1,920
Other	-	-	-
<b>Total Appropriation</b>	<b>5,030</b>	<b>(668)</b>	<b>4,362</b>

#### Reasons for Change in Appropriation

This appropriation decreased by \$668,000 to \$4.362 million for 2024/25, which is due to changes to the profile of the Controller and Auditor-General's Information Systems Strategic Plan, including the deferral of software expenditure of \$1.351 million, partially offset by increases to equipment and fitout costs of \$683,000.

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

##### Controller and Auditor-General

Details of Net Asset Schedule	2024/25 Main Estimates Projections \$000	2024/25 Supplementary Estimates Projections \$000	Explanation of Projected Movements in 2024/25
Opening Balance	16,299	22,192	Supplementary Estimates opening balance reflects the audited results as at 30 June 2024.
Capital Injections	7,355	7,355	
Capital Withdrawals	-	-	
Surplus to be Retained (Deficit Incurred)	(6,973)	(2,565)	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>16,681</b>	<b>26,982</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*

	2024/25		
	Estimates \$000	Supplementary Estimates \$000	Total \$000
<b>Total Appropriation</b>	<b>22,152</b>	<b>(852)</b>	<b>21,300</b>
<b>Departmental Output Expenses</b>			
Performance Audits, Inquiries, and other studies	15,251	(1,285)	13,966
Supporting Accountability to Parliament	6,901	433	7,334
<b>Funding for Departmental Output Expenses</b>			
<b>Revenue from the Crown</b>	<b>21,782</b>	<b>(1,800)</b>	<b>19,982</b>
Performance Audits, Inquiries, and other studies	15,251	(1,800)	13,451
Supporting Accountability to Parliament	6,531	-	6,531
<b>Revenue from Others</b>	<b>370</b>	<b>948</b>	<b>1,318</b>
Performance Audits, Inquiries, and other studies	-	515	515
Supporting Accountability to Parliament	370	433	803



*Reasons for Change in Appropriation*

This appropriation decreased by \$852,000 to \$21.300 million for 2024/25 due to:

- an expense transfer of \$2.400 million from 2024/25 to 2025/26 to reflect the latest forecast of the Office of the Auditor-General's Information Systems Strategic Plan
- an expense transfer of \$600,000 from 2023/24 to 2024/25 to reflect the timing of expenditure in 2024/25 for the Office of the Auditor-General's Information Systems Strategic Plan
- additional revenue of \$515,000 in 2024/25 to recover costs on some performance audits, and
- an increase of \$433,000 to reflect a new five-year strategy to provide assistance and support to the Pacific Association of Supreme Audit Institutions, which is funded by the Ministry of Foreign Affairs and Trade.