



# Future Directions

## What's next for reporting and audit?

# Reporting

What's next?



## Reporting

- Annual reports on recordkeeping
  - Every year (continues beyond 2010)
  - Tabled to Parliament (Sep. / Oct.)
  - Support through information gathering
- Directions to report (s31)
  - Not yet used...

## Future possibilities (1)

- Continue to track trends through overview surveys?
- Support Annual Report through agency reporting?
  - PRA, s 31: Chief Archivist can direct CE's of public offices to report to her on specific aspects of RK and/or public records in its control



## Future Possibilities (2)

- Report non-compliance more strongly?
- Focus in on 1-2 key areas of concern?  
E.g.
  - Unauthorised disposal
  - Digital recordkeeping (websites, email, business information systems)
  - Records over 25 years old
  - Access decisions



## Future possibilities (3)

- Link to requirements in standards?
- Publish and table to Parliament separately from Archives NZ Annual Report?

# Audits

What are they?

What's next?



## Audit

- Auditors are a recordkeeper's best friend
  - Accountability
  - Evidence
  - Reliability
  - Transparency
  - Governance



## Models for RK Audits

- Recordkeeping assurance audits
  - Australian National Audit Office: [www.anao.gov.au](http://www.anao.gov.au)
  - Selective coverage, scope has changed each time
- Compliance audit for records legislation
  - NSW Auditor-General: [www.records.nsw.gov.au](http://www.records.nsw.gov.au)
  - Comprehensive (all public offices), standards based
- Compliance audits with recordkeeping plans
  - Western Australia Auditor-General:  
[www.audit.wa.gov.au](http://www.audit.wa.gov.au)



## RK Support for Audits

- Provision of recordkeeping expertise to audit office
- RK Standards issued by Archives Authority establish basic audit criteria
- Self-assessment and surveys as first step to audit



## Audit under PRA

- Starts 2010
- Must cover every public office
- Independent auditors
- Commissioned and paid by Archives NZ
- Scope and criteria set by Archives NZ
- Further audits every 5-10 years
- Reports tabled to Parliament by Minister



## Questions to consider

- Timeframe for various public offices?
- Scope? (overview or targeted issues)
- Which standards to use for criteria?
- What can we learn from elsewhere?
- Fit with other audits in NZ?
- Implications of competitive audit?
- How to train auditors in RK?



## What's Next?

- 2005-2007: Focus on standards
  - Standards will provide criteria - consultation
  - Review wider compliance strategy
- 2007-2009: Prepare for audit
  - Work with auditors / training for audits
  - Trial audits?
  - Agencies implement standards
- 2010: First PRA recordkeeping audit

# Group Discussion

Future directions for  
reporting and audit



## Questions for Discussion

- Does your organisation currently have (internal) programmes in place for RK assessment and audit? If so, how well do they work?
- What would you suggest for future Annual Reports on Government RK? How should the reporting powers in the PRA be used?
- What should be covered in independent RK audits? What do you expect?