

Rīpoata ā-Tau | Annual Report

2020 | 2021



**Te Kāhui
Tātari Ture**
Criminal Cases
Review Commission

Presented to the House of Representatives by Te Kāhui Tātari Ture | Criminal Cases Review Commission pursuant to the provisions of the Crown Entities Act 2004. Te Kāhui Tātari Ture | Criminal Cases Review Commission is an independent Crown entity under the Crown Entities Act 2004, with its role established under the Criminal Cases Review Commission Act 2019.

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Wāhanga Tuatahi: Tā Mātou Mahi Section One: Our Work



**Te Kāhui
Tātari Ture**
Criminal Cases
Review Commission

He kupu nā te Kaikōmihana Matua me te Tumu Whakarae | Message from the Chief Commissioner and Chief Executive

Hūtia te rito o te harakeke, kei whea to kōmako e kō?

Ki mai ki ahau, he aha te mea nui o te ao?

Maku e kī atu, he tāngata, he tāngata, he tāngata.

If the heart of the harakeke was removed, where would the bellbird sing?

If I was asked what was the most important thing in the world?

I would be compelled to reply, it is people, it is people, it is people.

Te Kāhui Tātari Ture | Criminal Cases Review Commission (Te Kāhui) is proud to present our inaugural Rīpoata ā-Tau | Annual Report for the period ending 30 Pipiri | June 2021.

It is appropriate to recognise the strong relationship with Waikato-Tainui, who gifted the name of Te Kāhui Tātari Ture to the Criminal Cases Review Commission. It is a name that recognises our obligation to mana whenua and Māori more generally, and reflects our Crown-Māori obligations given our proximity to the iwi. To this extent we would like to acknowledge Waikato-Tainui for the name bestowed upon this Commission.

Te Kāhui was created to act as an important safety valve against wrongful convictions within Aotearoa | New Zealand. Te Kāhui was established as an independent Crown entity from 3 Paengawhāwhā | April 2020 by an Order in Council (the Criminal Cases Review Commission Act Commencement Order 2020). From 1 Hōngongoi | July 2020 we began to accept applications and undertake our work as set out in the Criminal Cases Review Commission Act 2019.

When establishing Te Kāhui, the experiences of overseas jurisdictions informed policy advice and assumptions. The past 15 months has been a time of considerable learning for Te Kāhui and the people we serve.

Over the past year, the level of demand has become much clearer. From 1 Hōngongoi | July 2020 to 30 Pipiri | June 2021, Te Kāhui received a total of 221 applications, including a higher-than-expected number of highly complex cases which require intensive resourcing and investigation. Of note, many applicants had waited for the establishment of Te Kāhui and were well prepared to place an application. This demonstrated need so early in the mahi of Te Kāhui is a positive validation that these services have long been needed.

In response to the higher-than-expected demand, Te Kāhui has adapted the way we work. Our case procedures were changed in Pipiri | June 2021 to streamline processes and triage new applications, which has created efficiencies when assessing new applications. We have prioritised the way we engage with vulnerable and hard-to-reach communities as part of our outreach programme. This engagement will be further focussed in 2021 | 2022. We have also increased internal resource capacity to manage demand and continued to focus on establishment activities.

Strong progress has been made against our key measures for outcomes as outlined in our Statement of Performance Expectations. For this reporting period we have not achieved measures in relation to collation of files and initial assessments, reporting common themes from applications, nor completed a deep investigation.¹ This is a direct result of the work required to establish a new organisation, procedures and operational processes while managing a much higher-than-expected demand on our services.

While great mahi has been done over this reporting period, during the 2021 | 2022 year we still need to complete activities and initiatives relating to our establishment.

As an ambitious new Crown entity, Te Kāhui has ensured that it adopted and recognised its Māori-Crown obligations. We have done this in several ways, highlighted throughout the report.

¹ Deep investigations are defined as section 25 investigations (under the Criminal Cases Review Commission Act 2019).

Te Kāhui has adopted and used a Te Ao Māori view to inform our governance framework through our Te Kawenata | Board Charter. As part of this, we have formalised our organisational values; developed a health, safety and wellbeing framework, and created our performance management system. Te Kāhui plans to increase capacity and capability in Te Reo and Tikanga Māori with support from a Māori advisory group.

As part of our mahi we are striving to make equity of outcomes a key focus. We are beginning to consider equity in outcomes across our functions, and seek to be a role model for others in the justice sector in time. This will involve taking a differential view to achieve equity that meets diverse needs, particularly Māori, Pacific peoples and vulnerable sectors of society.

At the centre of our work are our people. Te Kāhui has invested in attracting and selecting the right skills from both a governance and management perspective. Te Kāhui is building a capable workforce that is able to manage the types of applications it receives and to develop its role in the criminal justice sector in Aotearoa | New Zealand.

In response to the resurgence of COVID-19 the organisation has again risen to the challenge and continued to operate effectively and efficiently. At the centre of this success is our adoption of a ngā uara | values-based and people-centric culture that is flexible and focuses on the wellbeing of our people and their whānau.

We continue to monitor our working environment and look for ways to gain further efficiencies to ensure we can fulfil our statutory roles effectively and in a financially responsible way. Te Kāhui is currently undertaking a programme of work that will extend into the 2021 | 2022 financial year, focused on our financial sustainability, which includes the review of our current operating model.

Te Kāhui takes its role seriously, and throughout the Rīpoata ā-Tau | Annual Report you will see a strong demonstration to building a new Crown entity that is unique and unapologetically Aotearoa | New Zealand-centred.

Building on the success from our work to date and continuing to work collegially, including building strong relationships across the justice system, Te Kāhui seeks to maximise the impact of its work to contribute to having a safe and just society for all people who call Aotearoa | New Zealand home.



A handwritten signature in blue ink, appearing to read 'Colin Carruthers'.

Colin Carruthers, QC
Kaikōmihana Matua | Chief Commissioner



A handwritten signature in black ink, appearing to read 'Parekawhia'.

Parekawhia McLean
Tumu Whakarae | Chief Executive

Te Tuākī Haepapatanga | Statement of responsibility

We are responsible for the preparation of the financial statements and statement of performance for Te Kāhui Tātari Ture | Criminal Cases Review Commission and for the judgements made in them.

We are responsible for any end-of-year performance information provided by Te Kāhui Tātari Ture | Criminal Cases Review Commission under section 19A of the Public Finance Act 1989.

We have the responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting.

In our opinion, these financial statements and the statement of performance fairly reflect the financial position and operations of Te Kāhui Tātari Ture | Criminal Cases Review Commission for the period ended 30 Pipiri | June 2021.

This report covers the period from 3 Paengawhāwhā | April 2020 to 30 Pipiri | June 2021.

Signed on behalf of Te Kāhui Tātari Ture Board.



A handwritten signature in blue ink that reads "Colin Carruthers".

Colin Carruthers, QC
Kaikōmihana Matua | Chief Commissioner



A handwritten signature in blue ink that reads "Rose".

Paula Rose QSO OSTJ
Kaikōmihana Matua Tuarua | Deputy Chief Commissioner

Dated 20 Hakihea | December 2021

Ngā Tatauranga Kēhi | Case statistics

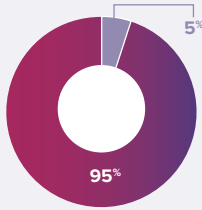
Application statistics June 2021

Total Applications

221

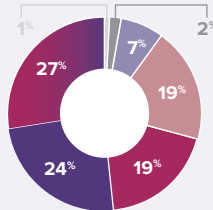
Average received (monthly)

18



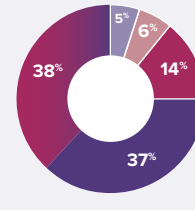
GENDER

● Male, 209 ● Female, 12



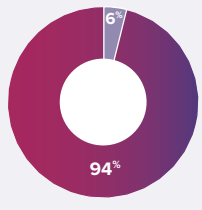
AGE

● 20-30 years of age, 4
● 31-40 years of age, 41
● 41-50 years of age, 54
● 51-60 years of age, 60
● 61-70 years of age, 41
● 71+ years of age, 16
● Unknown, 5



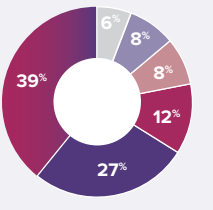
ETHNIC GROUP

● Māori, 83 ● Pasifika, 14
● Pākehā, 82 ● Other, 30
● Not disclosed, 12



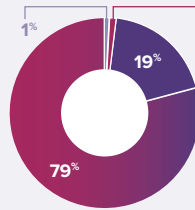
SENTENCE REVIEW ONLY

● No, 207 ● Yes, 14



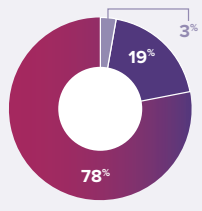
CASE AGE

● 1-5 years, 86 ● 16-20 years, 13
● 6-10 years, 60 ● 21+ years, 18
● 11-15 years, 17 ● Not disclosed, 27



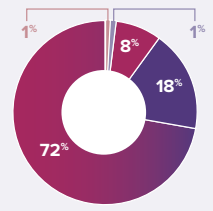
COMPLETED APPEALS

● Yes, 174 ● No, 42
● To be verified, 2 ● NA, 3



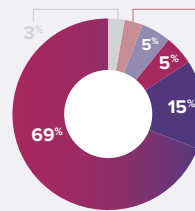
CONVICTED WITH OTHERS

● No, 173 ● Yes, 42
● Not disclosed, 6



APPLICATION STATUS

● Initial Assessment, 160
● Not accepted, 17
● On hold, 2
● Closed, 39
● Investigation, 3



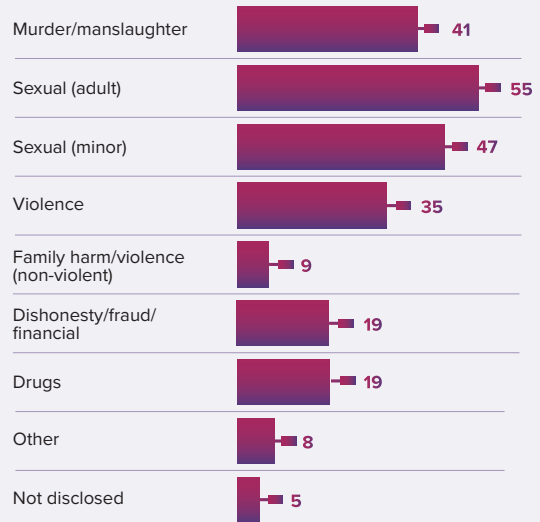
STATEMENT OF REASON

● Not a criminal conviction, 6
● Appeal process available, 27
● Vexatious or not in good faith, 0
● Application withdrawn, 2
● Not in the interests of Justice, 2
● Applicant deceased, 1
● Other, 1

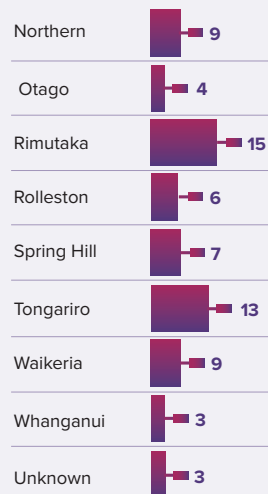
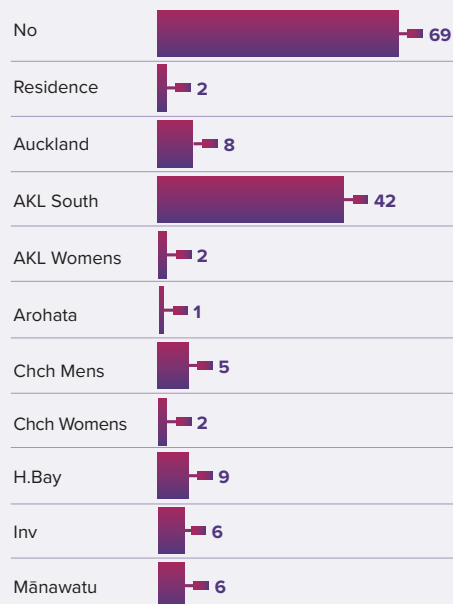
APPLICATION TOTALS

| | 2020 | 2021 |
|-----------|------|------|
| July | 43 | |
| August | 18 | |
| September | 19 | |
| October | 21 | |
| November | 24 | |
| December | 18 | |
| January | | 22 |
| February | | 12 |
| March | | 7 |
| April | | 15 |
| May | | 9 |
| June | | 13 |

OFFENCE TYPE



IN PRISON



Ngā mahi | What we do

Te whāinga matua | Our purpose

The purpose of Te Kāhui is to review potential miscarriages of justice and refer appropriate cases back to an appeal court. If a living person convicted of a criminal offence in Aotearoa | New Zealand believes they have been wrongly convicted or sentenced, they can apply to have Te Kāhui independently review their conviction, sentence, or both.

Te Komihana | The Commission

Te Kāhui was created for people of all ethnicities and backgrounds, and our establishment arose out of concerns about the independence, timeliness, and quality of investigations into miscarriages of justice. These concerns were expressed over many years by civil society groups, including the New Zealand Public Interest Project, the New Zealand Innocence Project, and others including MPs, journalists, academics, and members of the legal profession, including investigators and forensic scientists.

As an independent body, our work centres on reviewing criminal convictions and sentences where there is a claimed miscarriage of justice. Te Kāhui can refer cases back to the appeal court, but it does not determine guilt or innocence. Te Kāhui effectively replaces the referral function previously exercised by the Governor-General under section 406 of the Crimes Act 1961, part of the Royal prerogative of mercy.

As part of the 2017 Labour-New Zealand First coalition agreement, there was a commitment to establish a Criminal Cases Review Commission. The Criminal Cases Review Commission Act 2019 received Royal Assent on 16 Whiringa-ā-rangi | November 2019 and came into effect on 1 Hōngongoi | July 2020. The Act established Te Kāhui and provides a new pathway to identify miscarriages of justice in Aotearoa | New Zealand. Te Kāhui is based in Kirikiriroa | Hamilton, which was a deliberate move to signify our independence from the traditional government and judicial centres of Aotearoa | New Zealand.

Ngā Kaikōmihana | Our Commissioners

As of 30 Pipiri | June 2021, Te Kāhui is operating with seven Commissioners, including a Kaikōmihana Matua | Chief Commissioner and Kaikōmihana Matua Tuarua | Deputy Chief Commissioner.

Ngā Kaikōmihana | Commissioners undertake a dual governance role:

- » The Commission's role to deliver on its functions as set out in the Criminal Cases Review Commission Act 2019.
- » The Board's role to deliver a sustainable organisation as a Crown Entity as per the Crown Entities Act 2004 and other relevant acts, such as the Health and Safety at Work Act 2015.

The Commissioners of Te Kāhui have a range of skills and experience, including experience in community and corporate governance, legal expertise, academia, and in the public sector.

Our Ngā Kaikōmihana | Commissioners are:



Colin Carruthers, QC
Kaikōmihana Matua | Chief Commissioner



Paula Rose QSO OStJ
Kaikōmihana Matua Tuarua | Deputy Chief Commissioner



Nigel Hampton CNZM OBE QC
Kaikōmihana | Commissioner



Dr Virginia Hope MNZM
Kaikōmihana | Commissioner



Professor Tracey McIntosh MNZM (Ngāi Tūhoe)
Kaikōmihana | Commissioner



Kingi Snelgar (Ngāpuhi, Ngāti Whakaue,
Te Whakatōhea, Ngāi Tahu)
Kaikōmihana | Commissioner



Associate Professor Tamasailau Suaalii-Sauni (Sāmoa, Tonga)
Kaikōmihana | Commissioner

Te Kāhui Board meets monthly and has two sub-committees: Te Komiti Haumarū Mōrearea | Risk and Assurance Committee and Te Komiti Whakahaere o Ngā Tāngata | People Committee.

Te āheinga-ā-ture | Our legislative function

*We are an independent Crown entity under Part 3 of Schedule 1 of the Crown Entities Act 2004.
We were established under the Criminal Cases Review Commission Act 2019.*

As set out in the Criminal Cases Review Commission Act 2019 (the Act) (s 11), “the primary function of the Commission is to investigate and review convictions and sentences and decide whether to refer them to the appeal court under section 17”. The Act also gives the Commission the power to initiate and conduct inquiries into general matters that it considers may be related to cases involving a miscarriage of justice, or has the potential to give rise to such cases, where the Commission considers it is in the public interest to do so (s 12).

The Act describes (s 13) that, “the Commission must carry out the activities it considers necessary to make its functions known to, and understood by, the public”. This is the Commission’s duty to promote public awareness of its functions.

Additionally, the Act requires our organisation to report annually on how, and the extent to which, when performing our functions and duties, Te Kāhui has engaged with groups that are disproportionately affected by the criminal justice system.

Te Kāhui has the power to develop its own procedures to ensure it can effectively carry out its duties and functions. These procedures must be consistent with the principles of natural justice and Te Tiriti o Waitangi | the Treaty of Waitangi (Te Tiriti) and must be made publicly available. These procedures are available on the ccrc.nz website.

Ngā Kaupapa-ā-ture | Statutory framework

The following statutes are relevant to the governance functions of Te Kāhui:

- » Criminal Cases Review Commission Act 2019
- » Crown Entities Act 2004*
- » State Sector Act 1988
- » Public Finance Act 1989
- » Public Service Act 2020

*The Crown Entities Act 2004 applies to Te Kāhui except to the extent the Criminal Cases Review Commission Act provides otherwise.

Policy and development of the Criminal Cases Review Commission Act

A copy of the Criminal Cases Review Commission Act 2019 can be accessed on the NZ legislation website:

<http://www.legislation.govt.nz/act/public/2019/0066/latest/LMS90599.html>

A suite of background documents on the development of the Criminal Cases Review Commission Act can be accessed on the Ministry of Justice website:

<https://www.justice.govt.nz/justice-sector-policy/key-initiatives/criminal-cases-review-commission/>

Te rautaki matua o tā mātou mahi | Strategic context for our work

In reviewing and investigating convictions and sentences and deciding whether there has been a miscarriage of justice, Te Kāhui must apply the ‘interests of justice’ test at section 17 of the Criminal Cases Review Commission Act.

Te Kāhui (while having regard to the matters it must consider under section 17(2) of the Act) will identify cases where the potential for an unsafe conviction or sentence is so apparent that those cases, on analysis, represent a possible miscarriage of justice which ought to be considered by an appeal court.

Te Arawhiti | Māori-Crown relations

As an independent Crown entity, Te Kāhui has specific obligations to improve services and outcomes for Māori and strengthen the Crown's relationship with Māori under Te Tiriti o Waitangi. In addition to these obligations, the Criminal Cases Review Commission Act 2019 requires that any procedures developed by Te Kāhui must be consistent with the principles of Te Tiriti o Waitangi (s 15).

Te Kāhui is committed to living up to the name it was gifted by Waikato-Tainui and proactively being a good Te Tiriti partner. We will do so by addressing inequity, developing and maintaining our capability to engage with Māori, and giving tangible effect to Māori perspectives including incorporating tikanga Māori in our policies, practices and procedures. Building the cultural capability of our people is key to improved services and outcomes for Māori in the criminal justice system.

We have achieved the following in our commitment to Māori-Crown relations:

| Initiative | Outcome |
|---|--|
| A minimum of one Commissioner with expertise in tikanga and Te Ao Māori must be appointed under the Criminal Cases Review Commission Act. | Two Commissioners with expertise in tikanga and Te Ao Māori appointed. |
| Appointment to Senior Leadership team of people with significant Te Tiriti and Te Ao Māori expertise and experience. | The Tumu Whakarae Chief Executive and Pou Matua Manager Engagement and Communications with extensive experience and expertise in Te Ao Māori appointed. Other staff members outside the Senior Leadership Team are proficient in te reo Māori and have expertise with tikanga. |
| Establish a relationship with local kaumātua from Waikato-Tainui and use their services. | Mr Taki Turner, a senior kaumātua, has been appointed to Te Kāhui by Waikato-Tainui. |
| Māori and Pacific ² language translations for application forms. | The ccrc.nz website has officially translated documents in te reo Māori, Sāmoan and Tongan. |
| Establish the framework for a Māori advisory group. | Terms of reference completed with a list of potential members identified. Due to COVID-19, this advisory group will be appointed in 2022. |
| Establish and develop a strong partnership with Waikato-Tainui including property, translation services, recruitment, cultural support, and training. | Ongoing partnership with Waikato-Tainui including property, translation services, recruitment, and other support as required. In November 2020, Waikato-Tainui assisted with the whakataua for the Tumu Whakarae Chief Executive. |
| Develop a Māori Language Plan to improve capability of staff. | Underway, to be completed in 2022. |
| Conduct Te Arawhiti Capability Assessment. | Assessment completed by staff to ascertain baseline competency levels. Plans to increase understanding and capability of our people to work with and for Māori as well as increasing te reo Māori capability identified as priorities. |

² Pacific and Pacific peoples are used throughout this report (consistent with the Ministry for Pacific Peoples), noting that Pasifika is used by other agencies and entities.

| Initiative | Outcome |
|--|---|
| <p>Meet with five of the largest iwi/mana whenua from across the country to inform them about Te Kāhui</p> | <p>Te Kāhui met with more than five iwi/mana whenua from across the country to inform them about Te Kāhui. Engaging with iwi / mana whenua has enabled us to develop a deeper understanding of their perspectives. It also gave us an opportunity to inform them of the function of Te Kāhui.</p> <p>We plan to have further discussions on possibly identifying and working with iwi members in specific regions who may have experienced a miscarriage of justice.</p> |
| <p>Attend and support the opening of the Alcohol and Other Drugs Court programme including the judiciary, iwi partners, government agencies, service providers and the local community at Hukanui Marae on 12 Pipiri June 2021.</p> | <p>Representatives from Te Kāhui engaged with iwi / mana whenua and local community members, gaining a deeper understanding of their perspectives. We were also able to explain the function of Te Kāhui.</p> |
| <p>Develop Te Pou Tarāwaho Outreach and Education Action Plan aimed at targeting Māori and people from Pacific communities.</p> | <p>Developed Te Pou Tarāwaho, which is a targeted approach to identifying and working with individuals who are Māori and may be at a higher risk of experiencing a miscarriage of justice.</p> |
| <p>Develop bi-cultural standard practices including branding guidelines, job titles and signage.</p> | <p>Achieved: we have developed a standard practice of using karakia, creating and providing an environment to learn te reo Māori. We are raising awareness of te reo Māori, and increasing usage of te reo Māori across our premises, in our branding (including across social media channels) and through our operating procedures and policies.</p> |
| <p>Develop a stakeholder engagement strategy.</p> | <p>Achieved, with Te Kāhui proactively identifying the appropriate Māori groups, organisations, communities, or individuals that we intend to engage with to discuss opportunities.</p> |
| <p>Create a performance programme with a distinct Te Ao Māori framework.</p> | <p>He Pou Manawa Oranga performance development framework was co-designed with staff in 2020 2021. This framework includes three pou – wairua, manawa, and whanake (including wellbeing, performance, and development planning), which will be implemented in 2021 2022. The wellbeing aspect is aligned to our wellbeing programme, which was also co-designed with staff and based on Te Whare Tapa Whā by Sir Mason Durie. This programme seeks to ensure that all sides of an individual are holistically taken care of while employed at Te Kāhui.</p> |
| <p>Providing support to other Crown entities across the public sector to meet their responsibilities and obligations to Māori-Crown relations as appropriate, including leading and participating in Crown entity-specific forums.</p> | <p>Te Kaikōmihana Matua Chief Commissioner and Tumu Whakarae Chief Executive are members of the independent Crown entity forum and sharing insights with peers.</p> <p>The Tumu Whakarae Chief Executive chairs the justice sector Crown entity steering group and has facilitated discussions on Māori-Crown relations with other entities that include what has already been learned.</p> |

Te Pānga o te Kowheori-19 | The impact of COVID-19

The establishment of Te Kāhui in early 2020 coincided with the COVID-19 pandemic. At the 3 Paengawhāwhā | April 2020 establishment date, the whole of Aotearoa | New Zealand was in alert level 4 and a state of national emergency had been declared. From our establishment, Te Kāhui has needed to be flexible and adaptable, working to ensure that the establishment operations of Te Kāhui continued with as little disruption as possible. At the same time, we needed to manage staff wellbeing proactively.

As Aotearoa | New Zealand has moved through COVID-19 alert levels, including several increased COVID-19 level 3 and 4 restrictions across the motu, Te Kāhui has evolved these initial ways of working. Te Kāhui has strengthened and leveraged our technology set-up, designed guidelines and processes for remote working, and developed business continuity plans to ensure that the organisation can continue to conduct our mahi even in times of disruption.

This foresight and planning enabled Te Kāhui to react quickly to changes in COVID-19 alert levels as they happened throughout the period of this report. Our people have been incredible at adapting to changes in our working environment and truly rose to the challenge presented by COVID-19. Our people have continued to achieve outcomes and our culture has been an integral part of this achievement.

During heightened alert levels Te Kāhui engaged our Health, Safety and Wellbeing Committee to encourage participation and connection through many initiatives. These included karakia, weekly virtual team hui, and engagement activities, alongside a strong communications plan with targeted personal support provided as required. Management of Te Kāhui meet regularly and prioritise health, safety and wellbeing, and our response to COVID-19 remains a priority.

Te Kāhui continued to operate throughout all COVID-19 alert levels. However, some of our activities in higher alert levels needed to be moved to a digital format or delayed until a lower alert level was reached. Te Kāhui could continue to accept applications throughout the year, but received far fewer applications during higher alert levels. The impact of COVID-19 has been most felt by our outreach and education and investigation and review functions, as many engagements either moved online or could not take place. COVID-19 restrictions have affected and delayed our ability to carry out some investigative tasks, which will have a further impact on the timeliness of case management and the conclusion of cases. No section 25 investigations were fully completed during 2020 | 2021, and COVID-19 was a contributing factor to this.

Te Kāhui was not required to offer additional services as part of the COVID-19 response, and did not formally redeploy any staff into other agencies, entities, or work programmes.

COVID-19 has affected Te Kāhui and our mahi, which has been reflected in the reporting of our key measures for outcomes as outlined in the Statement of Performance Expectations for the 2020 | 2021 year.

He Pou Manawa Oranga | Organisational health and capability

Te Kāhui | Our People

Te Kāhui is governed by Ngā Kaikōmihana | Commissioners and led by Tumu Whakarae | Chief Executive Perekawhia McLean (Waikato, Ngāti Maniapoto), who is supported by a leadership team. As of 30 Pipiri | June 2021, Te Kāhui employed 13 staff, across a mix of full- and part-time permanent employees (12.5 FTE) and 1 contractor.

Our workforce is diverse, to reflect the communities that Te Kāhui works with. The profile of the key people metrics we monitor is below (see diversity and inclusion section).

Any new Crown entity has a lot to do, and as a small organisation we have had to prioritise certain people functions and tasks. Te Kāhui has worked diligently and efficiently to create and co-design foundational people frameworks, documents, policies and procedures to support the people of Te Kāhui.

Te Kāhui Board worked with the Tumu Whakarae | Chief Executive to review the Commission's organisational structure, partly because of the demand-driven pressure we faced. The review of the organisational structure assessed whether the original design was best suited to meet the growing demands on the services provided by Te Kāhui. It also assessed whether the existing structure enabled Te Kāhui to sustainably meet its strategic outcomes while ensuring that delivery and available resources were well balanced and appropriately prioritised for future years of operation.

We consulted employees about a new organisational structure and refreshed operating model, which included the establishment of a dedicated Pou Ture | Legal Manager role (with direct reports) and a triage team reporting to the Pou Tātari | Investigation and Review Manager. Feedback from our people was incorporated into the proposed structure, and the new structure and associated operating model were implemented in Haratua | May 2021. No roles were disestablished as part of this process. We are seeing the benefits of our newly created triage process, which shifted the 'interests of justice' test forward for new applications (as outlined in our updated case procedures). We are also seeing benefits from creating a dedicated legal team.

Te Kāhui remains dedicated to the continued development of our people, through both formal and informal development opportunities internally and externally. In 2020 | 2021 we placed a clear focus on building our induction programme and on supporting development opportunities. Additionally, Te Kāhui placed high importance on developing further cultural competency across our people, with a wide variety of training and development offered, including building capability and use of te reo Māori in all Te Kāhui communications.

In 2020 | 2021 we began to create He Pou Manawa Oranga, our annual performance development plan, which was co-designed with staff. This framework ensures that all employees have input into their training and development and are given opportunities to realise their development goals. He Pou Manawa Oranga will be finalised and implemented in 2021 | 2022.

Ngā Uara me te Ahurea | Our Values and Culture

The creation of a values-driven, people-centred culture consistent with Tikanga Māori and Te Tiriti o Waitangi principles means that we are inclusive and prioritise the health, safety and wellbeing of our people.

Te Kāhui grew and developed our culture as we inducted new members of staff and were quick to navigate opportunities as they were presented. Due to our small size, the culture of our organisation is critical for ensuring our people feel valued, connected and productive.

In early 2021, Te Kāhui worked alongside our people to co-design ngā uara | values. These are:

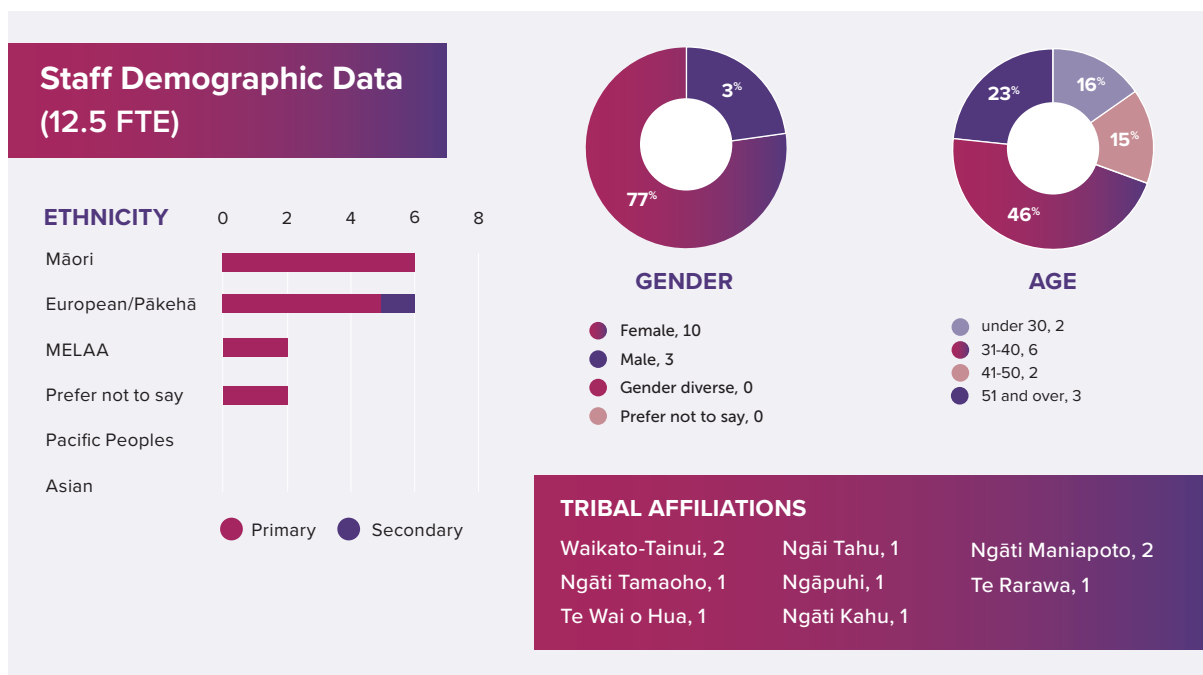
- » **Manaakitanga:** we acknowledge the mana of others as having equal or greater importance than one's own
- » **Aroha:** we are respectful, compassionate, and humble
- » **Kaitiakitanga:** we are stewards and consciously think about the inter-generational consequences and impact of our advice, actions, and decisions
- » **Te Tika me Te Pono:** we are committed to doing the right thing with integrity
- » **Kotahitanga:** we work collectively and are united in our shared purpose to operate as an independent body to investigate and review criminal convictions or sentences, or both, and decide whether there has been a possible miscarriage of justice
- » **Rangatiratanga:** we consistently strive for excellence

These values provide a framework which guides decision-making for our mahi. The values feature in all our corporate policies, documents, frameworks and guides.

Kotahitanga | Diversity and Inclusion

As reflected in the organisational ngā uara | values, Te Kāhui is committed to diversity, inclusion and belonging. Te Kāhui believes its people are integral to the continued building and conservation of an authentic people-centred culture.

The focus is to continue to build and grow a team that reflects the communities we serve. Our people come from a wide range of backgrounds, and each has lived experience to bring to their role, with unique perspectives and ideas.



Te Kāhui will complete its first staff engagement survey in early 2022.

Te Kāhui has a people policy which incorporates our commitment to diversity, inclusion and belonging. In 2021 | 2022 we will review this policy and incorporate further strengthening of our commitment to it (both to reflect current state and new programmes of work).

In 2020 | 2021 Te Kāhui welcomed two interns for our Summer Internship Programme in partnership with the University of Waikato. This programme was highly successful, with two penultimate-year law students joining Te Kāhui for a six-week paid internship to develop their understanding of Te Kāhui, as well as supporting our investigation and systemic inquiry work.

Ngā Tikanga ā te Kaimahi | Good Employer Practices

Establishing and maintaining good employer practices has been a priority, and Te Kāhui continues to look for opportunities to improve and strengthen our approach to each of the elements.

| Key Employment Elements | Analysis |
|--|--|
| <p>Leadership, Accountability and Culture</p> | <p>Te Komiti Whakahaere o Ngā Tāngata People Committee agreed on performance objectives with the Tumu Whakarae Chief Executive to Pipiri June 2022. These clearly outline leadership, accountability and culture expectations. The four key objectives are:</p> <ul style="list-style-type: none"> » Leadership » Relationships, Reputation and Recognition » Operational Management » Professional Development <p>Te Kāhui has created a values-driven, people-centred culture that is consistent with Tikanga Māori and Te Tiriti o Waitangi principles. Te Kāhui embraces and promotes inclusivity and belonging, and ensures that the health, safety and wellbeing of our people and their whānau is at the forefront of our decisions. A formal engagement survey will be undertaken in the new financial year.</p> |
| <p>Recruitment, Selection and Induction</p> | <p>Te Kāhui recruits staff using best practice and relevant public sector guidance and policies, as well as our Te Kāhui people policy.</p> <p>All new employees undertake a formal organisational induction programme which has key information, resources and learning included. Each function/team undertakes an in-depth induction programme relevant to each new employee's role upon commencement to ensure people who join Te Kāhui and their whānau feel welcome and safe.</p> |
| <p>Employee Development, Promotion and Exit</p> | <p>He Pou Manawa Oranga performance development framework was co-designed with staff in 2020 2021. This is being implemented in 2021 2022. This framework is based on three pou – wairua, manawa and whanake – and includes wellbeing, performance, and development planning.</p> <p>Te Kāhui has a robust people policy in place which includes development, recruitment (including internal promotion), and performance management.</p> <p>We will conduct an exit interview with any employee who leaves Te Kāhui.</p> |
| <p>Flexibility and Work Design</p> | <p>Te Kāhui embraces all aspects of flexible working, and many employees have flexible working arrangements in place. Te Kāhui has developed flexible working guidelines to support both flexible working and those employees who are not based in the Kirikiriroa office. Our response to COVID-19 and our ability to adapt to a changing environment have showcased our leadership in this area.</p> |
| <p>Remuneration, Recognition and Conditions</p> | <p>A formal reward and recognition programme is currently being co-designed with employees for implementation in 2021 2022. This will link to He Pou Manawa Oranga performance development framework outcomes.</p> <p>External market rates for remuneration are monitored.</p> |

| Key Employment Elements | Analysis |
|------------------------------------|--|
| Harassment and Bullying Prevention | Te Kāhui created a Code of Conduct at establishment, and this outlines the expected standards of behaviour for all Commissioners and staff. Te Kāhui is committed to maintaining our culture to support the prevention of harassment and bullying. We work closely with our people to ensure that a safe and positive working environment exists at Te Kāhui. |
| Safe and Healthy Environment | <p>Te Kāhui takes our obligations under the Health and Safety at Work Act 2015 seriously, and Te Kāhui Board works closely with management, our people, Te Komiti Haumarū Mōrearea Risk and Assurance Committee and Te Komiti Whakahaere o Ngā Tāngata People Committee to ensure that we fulfil our obligations under the Act.</p> <p>Te Kāhui established a Health, Safety and Wellbeing Committee in Whiringa-ā-rangi November 2020. The committee is high-functioning and employee-led. Our people are supported by EAP Services and further psychological support as per our internal procedures.</p> <p>Te Kāhui co-designed our wellbeing programme with staff in 2021, based on Te Whare Tapa Whā (credit: Sir Mason Durie). It is being implemented in 2021 2022.</p> |

Hauora, Haumarū me te Oranga | Health, Safety and Wellbeing

Te Kāhui unreservedly prioritises health, safety and wellbeing (HSW). We include HSW into all parts of our work and are genuinely committed to the HSW of our people and their whānau. All Te Kāhui governance and management meetings prioritise HSW, and our ongoing response to COVID-19 remains a priority.

Te Kāhui agreed an initial programme of work for operations relating to HSW, which Te Kāhui Board approved.



Te Kāhui Board has approved an updated programme of work for 2021 | 2022. We undertake this programme of work with our people, who support it. Our HSW policies, security policy, emergency procedures and business continuity plan also support the programme of work. The annual programme for HSW is based on our overall HSW management system which, as to be expected, is multi-faceted, where all aspects of the system work cohesively to ensure that HSW is maintained for all. In Whiringa-ā-rangi | November 2020 Te Kāhui set up an HSW Committee which currently has seven members, the majority of whom are employees. The voluntary membership of this committee includes at least one member from each Te Kāhui function/team and includes the Tumu Whakarae | Chief Executive, Pou Ratonga Rangapū | Corporate Manager and Pou Ture | Legal Manager. Additionally, our Tumu Whakarae | Chief Executive is a member of the Public Service Chief Executive Health and Safety Forum.

The HSW Committee meets monthly and plays an active part in managing HSW, including reviewing the system, practices, and any risks or issues. All members of the Committee champion engagement and participation with HSW for themselves and teams, and the wider Te Kāhui staff and their whānau. This sustained participation from our people helps to ensure we are working to build a culture of wellbeing and safety awareness across Te Kāhui, while effectively managing risks to our people.

Increasing COVID-19 alert levels across the 2020 | 2021 year challenged our people more than ever. While our culture supported our people effectively, we added support and engagement activities to ensure that our people and their whānau were safe and well during this time. The HSW Committee was a key part of this, encouraging participation and peer connection.

Our people may have to review difficult case review material, so Te Kāhui provides a range of support tools and services to support them. For the 2020 | 2021 year we have maintained 100% compliance with our psychological support procedures.

Te Kāhui Board receives a monthly HSW report including all incidents, near misses and vexatious contact. Any significant HSW progress and/or programmes of work are also updated as part of this report. Te Komiti Haumarū Mōrearea | Risk and Assurance Committee is also provided an HSW report at each meeting. This summary reporting is additional to reporting of any significant incidents to Te Kāhui Board, Tumu Whakarae | Chief Executive, or other parties as required (e.g. WorkSafe).

All reported incidents, injuries and near misses are investigated to ensure all contributing factors are identified and, where appropriate, plans are developed to take corrective or preventive action.

Te Kāhui worked with staff to co-design our wellbeing programme in 2020 | 2021, based on Te Whare Tapa Whā (credit: Sir Mason Durie), which will be launched and implemented in Hōngongoi | July 2021. The model developed by Sir Mason Durie encompasses “strong foundations and four equal sides, the symbol of the whareniū illustrates the four dimensions of Māori well-being”.³

In 2020 | 2021 our risk management framework was reviewed. While a risk management framework was in place post establishment, the maturity of Te Kāhui as an organisation and our governance structure required this to be updated. The review of this framework had input from governors and management, as well as employee feedback incorporated through the HSW Committee. Te Kāhui engaged specialist advice to ensure a robust, fit-for-purpose framework was delivered. The final document Te Aka Haumarū Tūraru | Risk Management Framework is due to be finalised in Mahuru | September 2021.

In 2020 | 2021 all staff undertook security training with an external provider and Te Kāhui engaged a security specialist to review our current approach. We have implemented improvements based on this review and will continue to do so. Alongside this, all staff undertook risk, hazard and reporting training to raise awareness and ensure all staff could contribute to a shared understanding of how they can manage risk – both to themselves and to others.

Te Kāhui continues to monitor our approach to HSW, with the support of our people.

Te Kāhui recorded the following HSW information relevant to the period of this report:

3 Ministry of Health, 2017 (<https://www.health.govt.nz/our-work/populations/maori-health/maori-health-models/maori-health-models-te-whare-tapa-wha>)

| Type | 2020 2021 |
|---|-------------|
| Incident reports related to our key risks | 1 |
| Incident reports related to discomfort | 0 |
| Incident reports where superficial or no injury occurred | 2 |
| Incidents requiring notification to WorkSafe under the Health and Safety at Work Act 2015 | 0 |
| Other reports (including near miss events) | 1 |
| Total reports during reporting period | 4 |

During 2020 | 2021 no work-related Accident Compensation Corporation (ACC) claims were made.

Te Pou Tarāwaho | Activities targeted at those disproportionately affected by the criminal justice system

In our processes and procedures, Te Kāhui emphasises accessibility, quality, and frequency of engagement with individuals. This ensures that people are well informed and aware of the functions and procedures of Te Kāhui when it comes to investigating potential miscarriages of justice in Aotearoa | New Zealand.

While our statutory responsibilities are determined by the Criminal Cases Review Commission Act 2019, we have a vital function in educating the wider public about the role and function of Te Kāhui and how it applies its statutory responsibilities across the criminal justice sector.

Te Kāhui is a safety valve against unsafe and wrongful convictions, but we also have a role to counsel Government. Research, both national and international, suggests that Government process and procedures can negatively affect individuals in the criminal justice sector.

Since establishment, Te Kāhui has received a total of 583 phone enquiries, primarily from people in prison and/or their advocates. We have engaged with 102 potential and confirmed applicants from the community and the 18 prison sites across Aotearoa | New Zealand. We have engaged with 9 victims and their whānau.

Te Pou Tarāwaho | Outreach and Education Action Plan was developed and approved in 2021. The focus of the action plan is to target those who are disproportionately affected by the criminal justice system. This contributes to Government's goal of a safe and just system for all who call Aotearoa New Zealand home.

Some groups may have a higher chance of experiencing a miscarriage of justice, according to the most up-to-date criminal justice sector research and further supported by engagements conducted by Te Kāhui staff.

This has informed the focus of the strategy and correlates with overrepresented groups, who are more likely to experience barriers when accessing information and/or justice services and are therefore more likely to be at risk of an unsafe conviction. The four major groups identified are:

- » Māori
- » Pacific peoples
- » Those who identify as female
- » Those under the age of 39

Initial data gathered suggests that Māori typically are underrepresented in the number of applications received by Te Kāhui (38%) by comparison to 55% in the current prison population for Māori men and 65% for Māori women. Applications from people who have not appealed their conviction or sentence are disproportionately Māori (48%).

This initial data also suggests that Pacific peoples typically are underrepresented in the number of applications received by Te Kāhui (6%) by comparison to the current Pacific peoples prison population for men and women (11.5%). Applications from people who have not appealed are disproportionately from Pacific communities (7%).

While the initial numbers of Māori and Pacific peoples applying to Te Kāhui are lower than, for example, the proportion of those in prison, there is still a stark improvement in the numbers applying to Te Kāhui relative to those who applied through the Royal prerogative of mercy process. In that process Māori were 10.74% of petitioners and Pacific peoples were 3.44%, noting the limitations to the data which was collected over successive years.

Te tahua pūtea kua tukuna mai me te pūtea kua whakapaua hoki e mātou | How we are funded and what we spent

Te Kāhui received funding from the Crown through the “Vote Justice” appropriation, from the Non-Departmental Output Expenses Service from the Criminal Cases Review Commission (M42). The amount of funding received is outlined below.

The purchase of outputs within this appropriation is solely by the Minister of Justice and is detailed in the Estimates of Appropriations for Vote: Justice.

Manatū, Manatika | Vote Justice

The appropriation received was used to establish Te Kāhui and undertake our statutory functions as outlined in the Criminal Cases Review Commission Act 2019.

A Memorandum of Understanding covers the relationship and transfer of appropriation between the Ministry of Justice and Te Kāhui.

Ngā nama ā-pūtea - te whakarite i te tauākī koronga mō ngā mahi kia tutuki 2020 | 2021 Matapae tauākī pūtea | Budget figures - adjustments to the Statement of Performance Expectations 2020 | 2021 forecast financial statements

As per section 149D of the Crown Entities Act 2004 and the Minister’s Letter of Expectations, as a newly established independent Crown entity, the first Statement of Performance Expectations for Te Kāhui should have covered the period from establishment (3 Paengawhāwhā | April 2020) until the end of the first full financial year (30 Pipiri | June 2021).

Te Kāhui has identified that the forecast financial statements included in the Statement of Performance Expectations 2020 | 2021 covered only the period 1 Hōngongoi | July 2020 to 30 Pipiri | June 2021.

To ensure the users of the financial statements can compare the actual results of Te Kāhui against the approved budget information, Te Kāhui has adjusted the budget information. This adjustment is the addition of budget information for the period of 3 Paengawhāwhā | April 2020 to 30 Pipiri | June 2020 to the Statement of Performance Expectations 2020 | 2021 budget information. This additional budget information has been determined based on the appropriated income and actual expenses incurred for that period. Note 18 of the Notes to the Financial Statements refers to this in detail.

Te Hanga ā-Pūtea mō ngā hua kua puta | Financial Performance for Output Class

| | 2021 Actual (3 Paengawhāwhā April 2020 to 30 Pipiri June 2021) | 2021 Budget (3 Paengawhāwhā April 2020 to 30 Pipiri June 2021) |
|-------------------------------------|--|--|
| | \$ | \$ |
| Income | | |
| Funding from the Crown ⁴ | 6,477,000 | 6,477,000 |
| Interest income | 1,898 | 43,410 |
| Other income | 3,403 | - |
| Total income | 6,482,301 | 6,520,410 |
| Total expenses | 3,558,951 | 4,305,728 |
| Net surplus/(deficit) | 2,923,350 | 2,214,682 |

Te Kāhui has a single output class which has been identified in the Statement of Performance Expectations 2020 | 2021 which is the operation of the Criminal Cases Review Commission.

⁴ Funding from the Crown consists of appropriation of \$2,490,000 for establishment received in 2019 | 2020 and appropriation of \$3,987,000 for ongoing operations received in 2020 | 2021.

Te Anga Whakamua | Looking forward

Te Kāhui expects that our first referral to an appeal court will occur in 2022 (in part dependent on the easing of COVID-19 restrictions). A cohort of cases is in section 25 investigation stage, and we expect that a reasonable proportion of those will be recommended for referral, depending on the outcome of the investigations.

With the launch of Te Pou Tarāwaho | Outreach and Education Action Plan on 1 Hōngongoi | July 2021, Te Kāhui seeks to conduct targeted engagement with those who are disproportionately represented in the justice system. This work is critical to increasing our engagement with Māori, Pacific peoples, women, and those who were youth at the time of conviction.

Te Kāhui seeks to play its part in addressing miscarriages of justice in Aotearoa | New Zealand, to ensure that they do not occur in the future. Our outreach and education function is a key part of this work, and a central priority of Te Kāhui as we move into 2021 | 2022.

The challenges Te Kāhui has faced due to demand in 2020 | 2021 are on track to continue into 2021 | 2022. Te Kāhui will continue to seek further efficiencies to maintain our operations in a financially sustainable way; ensuring that we can fulfil our statutory roles. With the current demand on our organisation, prioritisation of key initiatives and outcomes is essential for the coming year and beyond.

Demand to date is greater than expected. Cases are more complex than expected. Adding in the impact of COVID-19, our operations and plans have been significantly affected. Assumptions made in relation to the management of cases, specifically the time required to manage cases, will not be realised. This means cases will take longer than predicted.

Work is in train to manage and meet this demand within our current baseline by seeking further efficiencies. This includes increasing internal resource in our investigation and review and legal teams in early 2021 | 2022. The triage model will continue to be developed, strengthened, and further efficiencies gained from this operating change. A case management system is in scope which will provide further efficiencies in our case processing.

In 2021 | 2022 Te Kāhui will undertake and finalise a baseline funding review. This is a crucial initiative that will enable Te Kāhui Board to make informed, data-driven financial decisions in relation to our ongoing work programme. Dependent on the findings of the baseline funding review, Te Kāhui may prepare a bid for further funding to ensure that we are able to fulfil our statutory roles effectively and maximise the impact of our work. Given the demand on our services experienced to date, this is an area of focus for 2021 | 2022 operations.

Te Kāhui has completed establishment activities and initiatives to a high standard. We have made progress, but activities and initiatives relating to our establishment will continue in 2021 | 2022.

Continuing with the commitment to our people and health, safety and wellbeing, Te Kāhui will launch our wellbeing programme in Hōngongoi | July 2021 and will co-design with staff a reward programme to complete the implementation of He Pou Manawa Oranga, our performance development framework.

COVID-19 looks set to continue to be a part of our way of life into 2022 and beyond. Te Kāhui is managing a robust response plan to COVID-19 which will enable us to manage any changes to our working environment, including legislative change that may affect our people and their whānau.

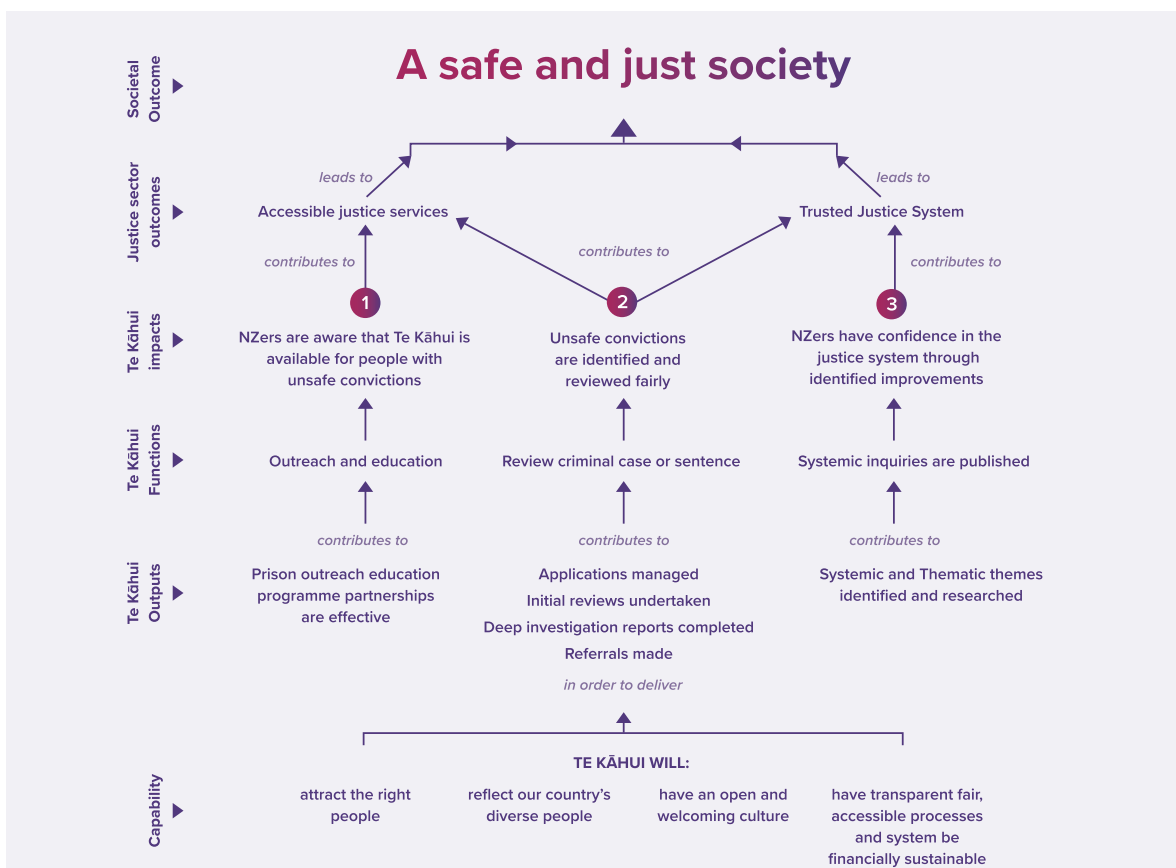
In 2021 | 2022 Te Kāhui seeks to continue our work towards the strategic goal of a safe and just society. We are committed to the delivery of outputs identified in our Statement of Performance Expectations 2021 | 2022.

**Wāhanga Tuarua: Pūrongo Whakahaere me
ngā Whakapuakitanga ā-Pūtea | Section Two:
Performance Information and Financial Statements**



**Te Kāhui
Tātari Ture**
Criminal Cases
Review Commission

Te ara whai hua | Progress against our outcomes framework



Outcome 1 – New Zealanders are aware that Te Kāhui is available for those with unsafe convictions

We are a new organisation in the New Zealand justice system. We want to ensure that the people who need to know about our services are aware and can access both information on how to apply. This year we will develop our outreach strategy and action plan. This will help us to target those who may have had an unsafe conviction, their families, their advocates or representatives.

Te Kāhui will work hard to ensure that the information which is required to undertake investigations is available without barriers. We will do this by building relationships with the institutions which hold the information required for investigations. By the end of 20/21 we expect to have memoranda of understanding with all organisations/institutions that hold files pertinent to miscarriages of justice.

Outcome 2 – Unsafe convictions are identified and reviewed fairly

Te Kāhui Tātari Ture aims to be open, transparent, accessible and independent in all its mahi. This year we will publish all our procedures on our website, and launch an outreach programme to those with unsafe convictions.

Outcome 3 – New Zealanders have confidence in the justice system through identified improvements

Te Kāhui has discretionary power to undertake systematic reviews in areas that are re-occurring themes in our review function. As this is the first year of operations Te Kāhui Tātari Ture will focus on the reviews and design, with partners, how in future years it will undertake the systemic reviews.

The Aotearoa | New Zealand justice sector has an aspirational goal of ‘a safe and just society’. The work of Te Kāhui contributes to the achievement of this goal. Te Kāhui has identified ‘a trusted justice system’ and ‘accessible justice services’ as the two justice sector outcomes that most align to our work and where we have the opportunity to drive change.

Te Kāhui has identified three outcomes linked to these two justice sector outcomes, and an update on our progress against these in 2020 | 2021 is detailed below.

Hua 1 – E mōhiotia ana ngā tāngata o Aotearoa e tūwhera ana ngā tatau o Te Kāhui ki te hunga whakapā hē | Outcome 1 – New Zealanders are aware that Te Kāhui is available for those with unsafe convictions

In 2020 | 2021 we designed Te Pou Tarāwaho | Outreach and Education Action Plan. This action plan is specifically designed to enable us to target those who may have had an unsafe conviction, their whānau, and their advocates or representatives. This programme of work will begin from 1 Hōngongoi | July 2021 and Te Kāhui acknowledges that we still have much work to do on this. We will need to closely monitor how COVID-19 affects our ability to carry out this work, and we will review our approach to ensure that we can still deliver on this critical outcome. Our higher-than-expected application volume in 2020 | 2021 is a clear indicator that many of those who feel they have an unsafe conviction are aware of Te Kāhui. This demand has been forthcoming since our establishment, and without targeted outreach to communities that research tells us are most at risk of miscarriage of justice. This targeted outreach will focus on Māori, Pacific peoples, those who identify as female, and those under the age of 39. Te Kāhui acknowledges that we have critical work to do on this initiative. Te Kāhui has worked collegially with key partners and institutions to build strong relationships across the justice sector. At 30 Pipiri | June 2021 Te Kāhui has several memoranda of understanding in place across the justice sector, and we continue to make progress to access relevant files relating to our work.

Te Kāhui has established memoranda of understanding and partnership arrangements that will bring outside perspectives to our work, build knowledge, and ensure that we are respectful and collaborative in the way we operate.

Our relationship with Waikato-Tainui is one that we value and aim to grow and nurture. We are grateful for the manaakitanga Waikato-Tainui has extended us.

Te Kāhui has met with the Chief Victims Advisor based in the Ministry of Justice, who has provided advice and further direction about the victim notification process and how it could be implemented at Te Kāhui.

We have agreed a partnership with the University of Waikato. We have signed agreements with the Department of Corrections to facilitate access to people in custody to perform our statutory duties. We have also signed an agreement with New Zealand Police to facilitate the smooth transfer of information to Te Kāhui to ensure we can fulfil our investigative function. We have also agreed a protocol with the New Zealand judiciary that enables access to court files.

“Police acknowledges and supports the important role Te Kāhui Tātari Ture is playing in exploring criminal cases where concerns remain about the outcomes reached. In particular, Police notes the significant demand being experienced in the early stages of the Commission’s operation and the challenges that creates for timely consideration of the matters being presented. Careful consideration of these matters will contribute to the perceived fairness and integrity of the criminal justice system”.

– Andrew Coster, New Zealand Police Commissioner.

Hua 2 – kua kitea te whakapā hē, a, kua āta arotakehia | Outcome 2 – Unsafe convictions are identified and reviewed fairly

Te Kāhui published our case procedures at establishment on our website (ccrc.nz). In Pipiri | June 2021, updates to these were procedures approved by Te Kāhui Board and subsequently updated on our website.

We aim to be open, transparent, accessible and independent in all that we do. We can be contacted through multiple channels including phone, email and in person. We have application forms available in multiple languages on our website and our team are fluent in a variety of languages. We have translation support available if required, to remove barriers to accessing our services.

As COVID-19 alert level restrictions allowed, our people have prioritised face-to-face meetings where possible, and seek to connect with people effectively in our mahi.

Te Kāhui has created an expert advisory panel of external specialists to maintain and support our independence when reviewing cases. Te Kāhui has appointed both domestic and international suppliers to this panel, following a robust procurement process. Te Kāhui will continue to seek Māori and Pacific suppliers to support this independent work.

Te Pou Tarāwaho | Outreach and Education Action Plan was created in 2020 | 2021 (see above).

Hua 3 – E whakapono ana ngā tāngata o Aotearoa ki ngā whakahaere ā te ture mā roto i ngā hua ka puta | Outcome 3 – New Zealanders have confidence in the justice system through identified improvements

Work is now well underway in preparing a report on emerging systemic themes gleaned from our work to date. This report is due to be finalised in Hakihea | December 2021 and is designed to update Commissioners on key themes discovered. A proposal outlining a plan to address systemic theme work into 2022 and beyond will be included in this report.

The current draft report highlights four key themes where we could undertake systemic work:

- » Review of identification evidence law, policy and procedure
- » Issues relating to the *R v Taito* and *R v Smith* cases, and related access to justice issues
- » Māori v non-Māori sentencing – a comparative analysis
- » Issues related to conviction with party liability (section 66, Crimes Act 1961)

Te Aronui | Progress against our key measures for outcomes

As per section 149D of the Crown Entities Act 2004 and the Minister's Letter of Expectations, as a newly established independent Crown entity, the first Statement of Performance Expectations for Te Kāhui should have covered the period from establishment (3 Paengawhāwhā | April 2020) until the end of the first full financial year (30 Pipiri | June 2021).

Te Kāhui has identified that the key measures for outcomes included in the Statement of Performance Expectations 2020 | 2021 covered only the period 1 Hōngongoi | July 2020 to 30 Pipiri | June 2021.

As Te Kāhui is reporting our first Rīpoata ā-Tau | Annual Report and performance, many measures are new measures to establish a baseline for the Commission. As of 30 Pipiri | June 2021, no deep investigations (section 25 investigations as defined by the Criminal Cases Review Commission Act 2019) have been completed, however multiple section 25 investigations are underway.

For 2020 | 2021, Te Kāhui had 18 key measures for outcomes. Of these, 7 were met, 3 were not met and 4 were not applicable. Measures which are recorded as 'not applicable' reflect new measures with a new measurement system and were designed to establish a baseline for Te Kāhui.

The remaining 4 measures relate to deep investigations where no performance data is available (as above), and no performance result has been recorded.

Applications

| Met | Measure | Target | Achievement |
|----------------|--|--------------------------|--|
| Not applicable | Number of applications | New measure ⁵ | 221 |
| ✓ | Applications are acknowledged within two working days of receipt | 95% | 95% |
| ✓ | Commissioners receive recommendation report on applications within one month of receipt | 95% | 100% went to the next available meeting .09% of applications were incomplete .04% of applications required translation |
| Not applicable | Applicants receive a response within ten working days of the Commissioners making a decision | New measure | 27% ⁶ |

⁵ The policy assumptions and funding model of Te Kāhui were based on an annual case volume of 125 applications.

⁶ Prior to Haratua | May 2021, all responses were delivered in person to applicants. Due to the volume of cases received by Te Kāhui and the ongoing impact of COVID-19, responses are now communicated in writing, with the option of a follow up in-person meeting. Exceptions to this are made on a case-by-case basis.

Initial Assessment

| Met | Measure | Target | Achievement |
|----------------|---|-----------------------|--|
| Not applicable | Number of initial assessments completed | New measure | 13 ⁷ |
| ✓ | Case Review Panel meetings are held monthly for all cases under initial assessment ⁸ | Meetings held monthly | All meetings completed monthly Whiringa-ā-nuku October 2020 to Pipiri June 2021. |
| Not met | Files are complete and collated for the initial assessment within six weeks of the Commissioners accepting the applications | 80% | 0 ⁹ |
| Not met | Initial assessments are completed within six weeks of the file being completed and collated | 80% | 0 ¹⁰ |

7 With the change to our case procedures and the increase in information flow from stakeholders, this number is increasing rapidly in 2021 | 2022.

8 At the Paengawhāwhā | April Te Kāhui Meeting, it was agreed by Te Kāhui Board that Case Review Panel meetings would be held every two months in FY 2021 | 2022 to support the implementation of the triage model and enable more efficient management of cases in initial assessment.

9 With the change to our case procedures (specifically the introduction of the triage model) and the increase in information flow from stakeholders, the time required to collate information to assess cases for initial assessment is decreasing rapidly.

10 The point at which a file is complete and collated varies dependent on each case. A case cannot be complete and collated without an initial assessment. Dependent on the initial assessment and subsequent acceptance by the Commission, the file may remain open.

Deep Investigations¹¹

| Met | Measure | Target | Achievement |
|----------------|--|-------------|----------------|
| Not applicable | Number of deep investigations completed | New measure | 0 |
| ✓ | Case Review Panel meetings are completed through the period of the deep investigation | 100% | 100% |
| - | Deep investigations are completed within the timeframes set in the Investigation Scope documentation | 80% | Not applicable |
| - | Deep investigations are completed within the costs set in the Investigation Scope documentation | 80% | Not applicable |
| - | Deep investigations review reports are peer reviewed | 100% | Not applicable |
| - | A sample of investigation review reports are externally reviewed and are rated as 'meeting expectations' | New measure | Not applicable |

Outreach and Education

| Met | Measure | Target | Achievement |
|-----|---|---|---|
| ✓ | Deliver an Outreach and Education strategy | Hakihea December 2020 | Completed |
| ✓ | Deliver an Outreach and Education implementation plan | Poutūterangi March 2021 | Completed |
| ✓ | Report on activities targeted at those disproportionately affected by the criminal justice system (including initiatives) ¹² | Annual Report as at 30 Pipiri June 2021 | Activities targeted at those disproportionately affected by the criminal justice system are underway and reported on in this Rīpoata ā-Tau annual report. |

¹¹ Deep investigations are defined as section 25 investigations (under the Criminal Cases Review Commission Act 2019). No section 25 investigations were completed in 2020 | 2021, meaning there is no performance data for multiple measures.

¹² This is a statutory requirement under s 53 of the Criminal Cases Review Commission Act 2019.

Themes/Systemic Inquiries

| Met | Measure | Target | Achievement |
|---------|--|--------------------|--|
| Not met | Deliver a report to Commissioners on common themes from applications and initial assessments | Pipiri June 2021 | Report identifying common themes in applications delivered to Commissioners on a monthly basis throughout 2020 2021. Report examining common themes and identifying potential systemic inquiry opportunities as a result of work to date, forthcoming (due Hakihea December 2021). |

Ngā Tauākī Pūtea Arotake | Audited financial statements

The 2020 | 2021 annual report for Te Kāhui covers the period 3 Paengawhāwhā | April 2020 to 30 Pipiri | June 2021. The Statement of Performance Expectations 2020 | 2021 budget covers the period 1 Hōngongoi | July 2020 to 30 Pipiri | June 2021. The 2021 budget reflected in the following statements is the combination of the appropriated income and actual expenses incurred for the period 3 Paengawhāwhā | April 2020 to 30 Pipiri | June 2021 and the Statement of Performance Expectations 2020 | 2021 budget. This is detailed in note 18.

Te Tauākī whiwhinga pūtea me te whakapaunga utu mō ngā marama e tekau mā rima kua hipa tae atu ki te 30 O Pipiri | Statement of comprehensive income and expenditure for the fifteen months ended 30 June 2021

| | | 2021 Actual | 2021 Budget |
|--|------|------------------|------------------|
| | Note | \$ | \$ |
| Income | | | |
| Funding from the Crown | 2 | 6,477,000 | 6,477,000 |
| Interest income | 2 | 1,898 | 43,410 |
| Other income | 2 | 3,403 | - |
| Total income | | 6,482,301 | 6,520,410 |
| Expenses | | | |
| Remuneration to Auditors | | 37,880 | 38,004 |
| Depreciation & Amortisation | | 111,573 | 121,521 |
| Governance | | 559,961 | 634,686 |
| Investigation Consultants | | 186,730 | 1,111,499 |
| Personnel | 3 | 976,127 | 849,924 |
| IT Services & Subscriptions | | 237,011 | 249,249 |
| Other Expenses | 4 | 157,662 | 26,952 |
| Occupancy & Utilities | 4 | 245,204 | 286,000 |
| Outreach & Education | | 20,071 | - |
| Professional Fees | | 976,430 | 926,658 |
| Travel & Accommodation | | 50,302 | 61,235 |
| Total expenses | | 3,558,951 | 4,305,728 |
| Net surplus/(deficit) | | 2,923,350 | 2,214,682 |
| Total comprehensive income and expenses | | 2,923,350 | 2,214,682 |

The accompanying notes form part of these financial statements. Explanations of major variances against budget are detailed in note 17.

The budgeted statement of comprehensive income and expenditure differs from the Statement of Performance Expectations 2020 | 2021 as detailed in note 18.

Te Tauākī Tūnga Pūtea i te 30 o Pipiri | Statement of financial position as at 30 June 2021

| | | 2021 Actual | 2021 Budget |
|----------------------------------|------|------------------|------------------|
| | Note | \$ | \$ |
| Assets | | | |
| Current assets | | | |
| Cash and cash equivalents | 5 | 2,917,408 | 2,336,800 |
| Receivables and prepayments | 6 | 92,352 | - |
| Total current assets | | 3,009,760 | 2,336,800 |
| Non-current assets | | | |
| Property, plant and equipment | 7 | 230,913 | 187,446 |
| Intangible assets | 8 | 72,147 | - |
| Total non-current assets | | 303,060 | 187,446 |
| Total assets | | 3,312,820 | 2,524,246 |
| Liabilities | | | |
| Current liabilities | | | |
| Payables | 9 | 214,074 | 309,564 |
| Employee entitlements | 10 | 74,274 | - |
| Accruals | 11 | 101,122 | - |
| Total current liabilities | | 389,470 | 309,564 |
| Total liabilities | | 389,470 | 309,564 |
| Net assets | | 2,923,350 | 2,214,682 |
| Equity | | | |
| Accumulated surplus/(deficit) | 13 | 2,923,350 | 2,214,682 |
| Total equity | | 2,923,350 | 2,214,682 |

The accompanying notes form part of these financial statements. Explanations of major variances against budget are detailed in note 17.

The budgeted statement of financial position differs from the Statement of Performance Expectations 2020 | 2021 as detailed in note 18.

Te Tauākī Nekeneke Tūtanga mō ngā marama e tekau mā rima tae atu ki te 30 o Pipiri | Statement of changes in equity for the fifteen months ended 30 June 2021

| | | 2021 Actual | 2021 Budget |
|--|------|--------------------|--------------------|
| | Note | \$ | \$ |
| Balance at 3 Paengawhāwhā April 2020 | | | - |
| Surplus/(deficit) | | 2,923,350 | 2,214,682 |
| Total comprehensive income and expenses for the period | | 2,923,350 | 2,214,682 |
| Balance at 30 Pipiri June 2021 | 13 | 2,923,350 | 2,214,682 |

The accompanying notes form part of these financial statements.

The budgeted statement of changes in equity differs from the Statement of Performance Expectations 2020 | 2021 as detailed in note 18.

Te Tauākī Kapewhiti mō ngā marama e tekau mā rima tae atu ki te 30 o Pipiri | Statement of cash flows for the fifteen months ended 30 June 2021

| | | 2021 Actual | 2021 Budget |
|---|------|------------------|------------------|
| | Note | \$ | \$ |
| Cash flows from operating activities | | | |
| Receipts from the Crown | | 6,477,000 | 6,477,000 |
| Other income | | 3,404 | - |
| Interest received | | 1,898 | 43,410 |
| Payments to employees and suppliers | | (3,089,380) | (3,024,719) |
| Goods and services tax (net) | | (60,881) | - |
| Net cash flow from operating activities | | 3,332,041 | 2,645,767 |
| Cash flows from investing activities | | | |
| Purchase of property, plant and equipment | | (300,950) | (308,967) |
| Proceeds from disposal of property plant and equipment | | - | - |
| Purchase of intangible assets | | (113,683) | - |
| Proceeds from disposal of intangible assets | | - | - |
| Net cash flow from investing activities | | (414,633) | (308,967) |
| Cash flows from financing activities | | | |
| Capital contribution | | - | - |
| Payments under finance leases | | - | - |
| Net cash flow from financing activities | | - | - |
| Net (decrease)/increase in cash and cash equivalents | | 2,917,408 | 2,336,800 |
| Cash and cash equivalents at the beginning of the financial period | 5 | - | - |
| Cash and cash equivalents at the end of the financial period | 5 | 2,917,408 | 2,336,800 |

The accompanying notes form part of these financial statements.

The Goods and Service Tax (net) component of operating activities reflects the net Goods and Service Tax paid and received by the Inland Revenue Department.

Explanations of major variances against budget are detailed in note 17.

The budgeted statement of cash flows differs from the Statement of Performance Expectations 2020 | 2021 as detailed in note 18.

Ngā Whakamārama mō ngā Tauākī Pūtea | Notes to the financial statements

Whakamārama 1 Tauākī Kaute Pūtea ā- Kaupapa here | Note 1 Statement of accounting policies

Hinonga pūrongo | Reporting entity

Te Kāhui Tātari Ture | Criminal Cases Review Commission (Te Kāhui) is an independent Crown entity as defined by the Crown Entities Act 2004 and is domiciled and operates in Aotearoa | New Zealand. The relevant legislation governing the operation of Te Kāhui includes the Crown Entities Act 2004 and the Criminal Cases Review Commission Act 2019.

The role of Te Kāhui is to review potential miscarriages of justice and refer appropriate cases back to an appeal court. Te Kāhui employs specialist staff to investigate possible miscarriage of justice cases and reviews cases under its own procedures. These procedures are consistent with the principles of natural justice and Te Tiriti o Waitangi | the Treaty of Waitangi.

Te Kāhui has designated itself a public benefit entity (PBE) for financial reporting purposes.

The financial statements for Te Kāhui are for the fifteen months ended 30 Pipiri | June 2021 and were approved by Te Kāhui Board on 20 Hakihea | December 2021.

Kowheori-19 | COVID-19

On 11 Poutūterangi | March 2020 the World Health Organisation (WHO) declared the outbreak of coronavirus (COVID-19) a pandemic. The New Zealand Government has taken steps to slow the spread of COVID-19 which have included significant restrictions on the movement and interaction of people within New Zealand.

We have considered the impact of COVID-19 on estimates and judgements and concluded that no material impact has occurred to date.

Te huarahi whakariterite | Basis of preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the financial period.

Tauākī whakaū | Statement of compliance

The financial statements of Te Kāhui have been prepared in accordance with the requirements of

the Crown Entities Act 2004, which includes the requirement to comply with New Zealand generally accepted accounting practice ("NZ GAAP").

The financial statements have been prepared in accordance with PBE Standards Reduced Disclosure Regime. The criteria under which the Te Kāhui is eligible to report in accordance with PBE Standards RDR (PBE IPSAS 1 RDR 28.3) are:

- » It does not have public accountability.
- » It has total expenses between \$2 million and \$30 million.

The financial statements comply with the PBE Standards Reduced Disclosure Regime.

Te tuari pūnaha moni | Presentation currency and rounding

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest dollar.

He pitopito kōrero mō ngā Kaupapa here kaute pūtea | Summary of significant accounting policies

Significant accounting policies are included in the notes to which they relate.

Significant accounting policies that do not relate to a specific note are outlined below.

Tāke Hokohoko | Goods and services tax (GST)

Items in the financial statements are presented exclusive of GST, except for receivables and payables, which are presented on a GST-inclusive basis. Where GST is not recoverable as input tax, it is recognised as part of the related asset or expenditure.

The net amount of GST recoverable from, or payable to, the Inland Revenue Department is included as part of receivables or payables in the statement of financial position.

The net GST paid to, or received from, the Inland Revenue Department, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

Tāke moni whiwhi | Income tax

Te Kāhui is a public authority and consequently is exempt from the payment of income tax. Accordingly, no provision has been made for income tax.

Tahua pūtea | Budget figures

The budget figures have been prepared in accordance with NZ GAAP, using accounting policies that are consistent with those adopted by the Board in preparing these financial statements.

The 2021 budget reflected in the financial statements is the combination of the appropriated income and actual expenses incurred from 3 Paengawhāwhā | April 2020 to 30 Pipiri | June 2021 and the Statement of Performance Expectations 2020 | 2021 budget. This is detailed in note 18.

Tuari utu whakahaere kaupapa here | Cost allocation policy

Te Kāhui has determined the cost of outputs using the cost allocation system outlined below.

- » Direct costs are those costs directly attributed to an output. Indirect costs are those costs that cannot be identified in an economically feasible manner with a specific output.
- » Direct costs are charged directly to outputs. Indirect costs are allocated using predetermined percentages based on the previous period actual spent for each output class.

Whakapae kaute pūtea whakataunga tata me te āwhiwhiwhi | Critical accounting estimates and assumptions

In preparing these financial statements Te Kāhui has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial period are:

- » Payables – refer to Note 9.

Whakamārama 2 Whiwhinga pūtea | Note 2 Income

Kaute Pūtea kaupapa here | Accounting policy

The specific accounting policies for significant income items are explained below:

Pūtea nā te Karauna | Funding from the Crown

Te Kāhui is primarily funded from the Crown. This funding is restricted in its use for the purpose of Te Kāhui meeting its objectives as specified in its founding legislation and the scope of the relevant appropriations of the funder.

Te Kāhui considers there are no conditions attached to the funding and it is recognised as income at the point of entitlement. This is considered to be the start of the appropriation period to which the funding relates.

The fair value of income from the Crown has been determined to be equivalent to the amounts due in the funding arrangement.

Itareti whiwhinga pūtea | Interest income

Interest income is recognised by accruing on a time proportional basis the interest due for the investment.

Ētehi atu whiwhinga pūtea | Other income

Other income is recognised at the time the services are rendered.

Whakamārama 3 Ngā utu-ā-kaimahi | Note 3 Personnel costs

Kaute pūtea kaupapa here | Accounting policy

Ngā utu | Salaries and Wages

Salaries and wages are recognised as an expense as employees provide services.

Kaupapa pūtea penihana | Superannuation schemes

Defined contribution schemes

Employer contributions to KiwiSaver are accounted for as defined contribution superannuation scheme and are expensed in the surplus or deficit as incurred.

Te āta tiro ki ngā utu ā-kaimahi me ētehi atu kōrero | Breakdown of personnel costs and further information

| | 2021 Actual |
|--|----------------|
| | \$ |
| Salaries and wages | 899,286 |
| Defined contribution plan employer contributions | 28,545 |
| Increase/(decrease) in employee entitlements (note 10) | 48,296 |
| Total personnel costs | 976,127 |

Utu mō ngā kaimahi | Employee remuneration

Total remuneration paid or payable that is or exceeds \$100,000:

| Total remuneration paid or payable | 2021 Actual |
|------------------------------------|-------------|
| \$100,000 and \$110,000 | 1 |
| \$120,000 and \$130,000 | 1 |
| \$140,000 and \$150,000 | 1 |
| Total employees | 3 |

During the fifteen months ended 30 Pipiri | June 2021 no employee received compensation and/or other benefits in relation to cessation of employment.

Ngā utu mō ngā mema poari | Board member remuneration

The total value of remuneration paid or payable to each Board member during the fifteen months was:¹³

| | 2021 Actual |
|--|----------------|
| | \$ |
| Colin Carruthers | 319,668 |
| Paula Rose | 48,227 |
| Kingi Snelgar | 35,902 |
| Virginia Hope | 33,841 |
| Nigel Hampton | 32,719 |
| Tracey McIntosh | 31,773 |
| Tangi Utikere ¹⁴ | 7,990 |
| Malcolm Inglis ¹⁵ | 5,050 |
| Tamasailau Suaalii-Sauni | 1,055 |
| Total Board Remuneration¹⁶ | 516,225 |

No Board member received compensation and other benefits in relation to cessation.

Whakamārama 4 Ētehi atu utu | Note 4 Other expenses

Kaute pūtea kaupapa here | Accounting policy

Whakahaere rīhi | Operating leases

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Lease payments under an operating lease are recognised as an expense on a straight-line basis over the period of the lease. Lease incentives are recognised in the surplus or deficit as a reduction of rental expenditure over the lease term.

Whakahaere rīhi | Operating lease as lessee

Te Kāhui leases one property. This lease expires on 31 Haratua | May 2023 and Te Kāhui has the rights of renewal for three further terms of three years.

There are no restrictions placed on Te Kāhui by any of its leasing arrangements.

13 The remuneration of Board members is set by the Remuneration Authority.

14 Tangi Utikere was a Commissioner and Board member of Te Kāhui until 27 Hongongoi | July 2020.

15 Malcolm Inglis is a Committee only member, and not a Board member or Commissioner of Te Kāhui.

16 Board member remuneration includes payment for the dual role that each Commissioner holds – as both a Commissioner and a Board member. Remuneration paid to Board members also includes payment for Committee attendances.

The future aggregate minimum lease payments to be paid under non-cancellable operating leases are as follows:

| | 2021 Actual |
|---|----------------|
| | \$ |
| Not later than one year | 100,894 |
| Later than one year and not later than five years | 92,486 |
| Later than five years | - |
| Total non-cancellable operating lease | 193,380 |

Wāhi mahi me ngā wāhi whai painga | Occupancy & Utilities

| | 2021 Actual |
|--|----------------|
| | \$ |
| Rent | 99,874 |
| Office Supplies & Maintenance | 51,008 |
| Wifi & Internet | 37,416 |
| Other | 56,906 |
| Total occupancy & utilities | 245,204 |

Ētehi atu whakapaunga utu | Other Expenses

| | 2021 Actual |
|-----------------------------|----------------|
| | \$ |
| Legal Expenditure | 32,044 |
| Communication | 51,121 |
| Staff training and support | 27,826 |
| Recruitment costs | 46,671 |
| Total other expenses | 157,662 |

Whakamārama 5 Pūtea pae tata | Note 5 Cash and cash equivalents

Te āta tiro ki ngā pūtea pae tata me ētehi atu kōrero | Breakdown of cash and cash equivalents and further information

| | 2021 Actual |
|--|------------------|
| | \$ |
| Cash on hand and at bank | 2,917,408 |
| Total cash and cash equivalents | 2,917,408 |

Whakamārama 6 Ngā nama mai me ngā nama atu | Note 6 Receivables and pre-payments

Kaute pūtea kaupapa here | Accounting policy

Short-term receivables are recorded at the amount due, less any provision for un-collectability.

A receivable is considered uncollectable when there is evidence that the amount due will not be fully collected. The amount that is uncollectable is the difference between the amount due and the present value of the amounts expected to be collected.

On conducting a review of account receivable at period end, no provision for doubtful debts has been recognised pending a review of the debtors by management.

Te āta tiro ki ngā nama mai me ngā nama atu | Breakdown of receivables and further information

| | 2021 Actual |
|---------------------------------|---------------|
| | \$ |
| Exchange Receivables | |
| Trade debtors | - |
| Less: provision for impairment | - |
| Accrued interest | - |
| Non-Exchange Receivables | |
| GST receivable | 60,881 |
| Prepayments | 31,471 |
| Total receivables | 92,352 |

Whakamārama 7 Āhuatanga ōkiko | Note 7 Property, plant and equipment

Kaute pūtea kaupapa here | Accounting policy

Āhuatanga ōkiko | Property, plant and equipment

Property, plant and equipment consist of the following asset classes: computer equipment, furniture and fittings and leasehold improvements.

All classes are initially recorded at cost.

Ngā tāpiritanga | Additions

The cost of an item of property, plant and equipment is recognised as an asset only when it is probable that future economic benefits or service potential associated with the item will flow to Te Kāhui and the cost of the item can be measured reliably.

In most instances, an item of property, plant, and equipment is initially recognised at its cost. Where an asset is acquired through a non-exchange transaction, it is recognised at its fair value as at the date of acquisition.

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to Te Kāhui and the cost of the item can be measured reliably.

The costs of day-to-day servicing of property, plant and equipment are recognised in the surplus or deficit as they are incurred.

Whakareinga | Disposals

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are reported net in the surplus or deficit.

Hekenga wāriu | Depreciation

Depreciation is calculated on a straight-line basis on all property, plant and equipment, at rates that will write off the cost of the assets to their estimated residual values over their useful lives. The useful lives and associated depreciation rates of major classes of property, plant and equipment have been estimated as follows:

| Asset Class | Estimated Useful Life | Depreciation Rate |
|------------------------|-----------------------|-------------------|
| Computer equipment | 2-3 years | 40-67% |
| Furniture and fittings | 3-12 years | 8.5-30% |
| Leasehold improvements | 3 years | 33%-37.5% |

The residual value and useful life of an asset is reviewed, and adjusted if applicable, at each financial year end.

Ngā rawa me ngā āhuatanga ōkiko | Impairment of property, plant and equipment

Te Kāhui does not hold any cash-generating assets. Assets are considered cash-generating where their primary objective is to generate a commercial return.

Ngā rawa kore whai pūtea | Non-cash generating assets

Property, plant and equipment held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value, less costs to sell, and value in use.

Value in use is the present value of an asset's remaining service potential. It is determined using an approach based on either a depreciated replacement cost approach, a restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit.

Te whakatau i te rawa me te oranga o ngā āhuatanga ōkiko | Estimating useful lives and residual values of property, plant and equipment

At each balance date, the useful lives and residual values of property, plant, and equipment are reviewed. Assessing the appropriateness of useful life and residual value estimates of property, plant, and equipment requires a number of factors to be considered such as the physical condition of the asset, expected period of use of the asset by Te Kāhui, and expected disposal proceeds from the future sale of the asset.

An incorrect estimate of the useful life or residual value will affect the depreciation expenditure recognised in the surplus or deficit, and carrying amount of the asset in the statement of financial position. Te Kāhui minimises the risk of this estimation uncertainty by:

- » physical inspection of assets;
- » asset replacement programmes;
- » review of second-hand market prices for similar assets; and
- » analysis of prior asset sales.

Te Kāhui has not made significant changes to past assumptions concerning useful lives and residual values.

Te whakataua me te whakaū i te kaute pūtea kaupapa here | Critical judgements made in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

Whakamārama rīhi | Lease classification

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to Te Kāhui. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

Based on the above assumptions we have classified all lease agreements as operating leases.

Te āta tiro ki ngā āhuatanga ōkiko | Breakdown of property, plant and equipment and further information

Movements for each class of property, plant and equipment are as follows:

| | Computer equipment | Furniture and fittings | Leasehold Improvements | Total |
|---|--------------------|------------------------|------------------------|----------------|
| | \$ | \$ | \$ | \$ |
| Cost or valuation | | | | |
| Balance at 3 Paengawhāwhā April 2020 | - | - | - | - |
| Additions | 107,814 | 95,698 | 103,207 | 306,719 |
| Adjustments/ Disposals | (5,768) | - | - | (5,768) |
| Balance at 30 Pipiri June 2021 | 102,046 | 95,698 | 103,207 | 300,951 |

| | Computer equipment | Furniture and fittings | Leasehold Improvements | Total |
|---|--------------------|------------------------|------------------------|---------------|
| | \$ | \$ | \$ | \$ |
| Accumulated depreciation and impairment losses | | | | |
| Balance at 3 Paengawhāwhā April 2020 | - | - | - | - |
| Depreciation expenditure | 41,733 | 11,755 | 16,550 | 70,038 |
| Adjustment/ Elimination on disposal | - | - | - | - |
| Balance at 30 Pipiri June 2021 | 41,733 | 11,755 | 16,550 | 70,038 |

| Book value of property, plant and equipment | | | | |
|--|---------------|---------------|---------------|----------------|
| At 3 Paengawhāwhā April 2020 | - | - | - | - |
| At 30 Pipiri June 2021 | 60,313 | 83,943 | 86,657 | 230,913 |

There are no restrictions over the title of the property, plant and equipment of Te Kāhui, nor are any property, plant and equipment pledged as security for any liability.

Whakamārama 8 Ngā rawa pā kore | Note 8 Intangible assets

Kaute pūtea kaupapa here | Accounting policy

Ngā pūmana rorohiko me ngā whakawhanaketanga | Software acquisition and development

Computer software licences are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs that are directly associated with the development of software for internal use are recognised as an intangible asset.

Direct costs include software development employee costs and an appropriate portion of relevant overheads.

Staff training costs are recognised as an expense when incurred.

Costs associated with maintaining computer software are expensed when incurred.

Costs associated with the ongoing development and maintenance of the website of Te Kāhui are expensed when incurred.

Utu aunoa | Amortisation

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date that the asset is derecognised. The amortisation charge for each period is recognised in the surplus or deficit.

The useful lives and associated amortisation rates of the major class of intangible assets have been estimated as follows:

| Asset Class | Estimated Useful Life | Depreciation Rate |
|-------------|-----------------------|-------------------|
| Software | 3 years | 40% |

Te āhua o ngā rawa pā kore | Impairment of intangible assets

Refer to the policy for impairment of property, plant, and equipment in Note 7. The same approach applies to the impairment of intangible assets.

Te āta tiro ki ngā rawa pā kore me ētehi atu kōrero | Breakdown of intangible assets and further information

Movements for each class of intangible asset are as follows:

| | Acquired software | Total |
|---|-------------------|---------|
| | \$ | \$ |
| Cost or valuation | | |
| Balance at 3 Paengawhāwhā April 2020 | - | - |
| Additions | 113,683 | 113,683 |
| Adjustments/Disposals | - | - |
| Balance at 30 Pipiri June 2021 | 113,683 | 113,683 |
| Accumulated depreciation and impairment losses | | |
| Balance at 3 Paengawhāwhā April 2020 | - | - |
| Amortisation expenditure | 41,536 | 41,536 |
| Adjustments/ Elimination of Disposal | - | - |
| Impairment losses | - | - |
| Balance at 30 Pipiri June 2021 | 41,536 | 41,536 |
| Book value of intangible assets | | |
| At 30 Pipiri June 2021 | 72,147 | 72,147 |

Rāhui | Restrictions

There are no restrictions over the title of the intangible assets of Te Kāhui, nor are any intangible assets pledged as security for liabilities.

Whakamārama 9 Nama atu | Note 9 Payables

Kaute pūtea kaupapa here | Accounting policy

Short-term payables are recorded at the amount payable.

Te āta tiro ki ngā nama atu | Breakdown of payables

| | 2021 Actual |
|--------------------------------------|----------------|
| | \$ |
| Payables under exchange transactions | |
| Creditors | 214,074 |
| Total payables | 214,074 |

Whakamārama 10 Ngā āheinga ā-kaimahi | Note 10 Employee entitlements

Kaute pūtea kaupapa here | Accounting policy

Ngā āheinga kaitūao | Short term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the year in which the employee provides the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date and annual leave earned but not yet taken at balance date.

A liability and an expense are recognised for bonuses where there is a contractual obligation or where there is past practice that has created a constructive obligation and a reliable estimate of the obligation can be made.

Presentation of employee entitlements:

Annual leave is classified as a current liability.

Te āta tiro ki ngā āheinga ā te kaimahi | Breakdown of employee entitlements

| | 2021 Actual |
|------------------------------------|---------------|
| | \$ |
| Current portion | |
| Annual leave | 48,296 |
| Salary accrual | 25,978 |
| Total employee entitlements | 74,274 |

Whakamārama 11 Whakawhāiti | Note 11 Accruals

Kaute pūtea kaupapa here | Accounting policy

Tukipū | General

An accrual is recognised for future expenditure of uncertain amount or timing when:

- » there is a present obligation (either legal or constructive) as a result of a past event;
- » it is probable that an outflow of future economic benefits or service potential will be required to settle the obligation; and
- » a reliable estimate can be made of the amount of the obligation.

Te āta tiro ki ngā nama utu me ētehi atu korero | Breakdown of accruals and further information

| | 2021 Actual |
|--------------------------------------|----------------|
| | \$ |
| Accruals under exchange transactions | |
| Accrued Expenses | 101,122 |
| Total accruals | 101,122 |

Whakamārama 12 Kaupapa warawara | Note 12 Contingencies

Warawara taumaha | Contingent liabilities

Te Kāhui has no contingent liabilities at 30 Pipiri | June 2021.

Warawara rawa | Contingent assets

Te Kāhui has no contingent assets as at 30 Pipiri | June 2021.

Whakamārama 13 Tūtanga | Note 13 Equity

Kaute pūtea kaupapa here | Accounting policy

Equity is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into the following components:

- » accumulated surplus/(deficit)

Te āta tiro ki te tūtanga me ētehi atu kōrero | Breakdown of equity and further information

| | 2021 Actual |
|---|------------------|
| | \$ |
| Balance at 3 Paengawhāwhā April 2020 | - |
| Surplus/(deficit) from establishment | 2,122,677 |
| Surplus/(deficit) from 1 Hōngongoi July 2020 – 30 Pipiri June 2021 operations | 800,673 |
| Total equity at 30 Pipiri June 2021 | 2,923,350 |

Hau pū Rawa | Capital Management

The capital of Te Kāhui is its equity, which comprises accumulated funds. Equity is represented by net assets.

Te Kāhui is subject to the financial management and accountability provisions of the Crown Entities Act 2004, which impose restrictions in relation to borrowings, acquisition of securities, issuing guarantees and indemnities, and the use of derivatives. Te Kāhui has complied with the financial management requirements of the Crown Entities Act 2004 during the year.

Te Kāhui manages its equity as a by-product of prudently managing income, expenses, assets, liabilities, investments, and general financial dealings to ensure that Te Kāhui effectively achieves its objectives and purpose, while remaining a going concern.

Whakamārama 14 Tauutuuru rongorua | Note 14 Related party transactions

Related party disclosures have not been made for transactions that are:

- » within a normal supplier or client/recipient relationship; and
- » on terms and conditions no more or less favourable than those that it is reasonable to expect Te Kāhui would have adopted in dealing with the party at arm's length in the same circumstances.

Further, transactions with other government agencies (for example, government departments and Crown entities) are not disclosed as related party transactions when they are on normal terms and conditions consistent with the normal operating arrangements between government agencies.

Ngā utu mō ngā Pou Matua | Key Management personnel compensation

| | 2021 Actual |
|--|------------------|
| | \$ |
| <i>Board Members</i> | |
| Remuneration | 516,225 |
| Full Time Equivalent Members | 7 |
| <i>Leadership Team</i> | |
| Remuneration | 659,977 |
| Full Time Equivalent Members | 4.76 |
| Total key management personnel compensation | 1,176,202 |
| Total full-time equivalent personnel | 11.76 |

Key management personnel include the Tumu Whakarae | Chief Executive, Pou Ratonga Rangapū | Corporate Manager, Pou Matua | Engagement and Communications Manager, Pou Ture | Legal Manager and Pou Tātari | Investigation and Review Manager.

Full-time equivalents are calculated on the basis of hours worked.

Due to the difficulty in determining the full-time equivalent for Board members, the full-time equivalent figure is taken as the number of Board members. An analysis of Board member remuneration is provided in Note 3.

A transaction was entered into with the Investigation and Review Manager during the fifteen months ended 30 Pipiri | June 2021 for their services as a contractor. The total value of the contract for the fifteen months ended 30 Pipiri | June 2021 was \$190,950. The Investigation and Review Manager duties are contracted with Te Kāhui until 30 Pipiri | June 2023.

Whakamārama 15 Ngā Whakapaunga Utu | Note 15 Financial instruments

The carrying amounts of financial assets and liabilities in each of the financial instrument categories are as follows:

Ngā hua aronui e utu aunoa ana | Financial assets measured at amortised cost

| | 2021 Actual |
|---|-------------|
| | \$ |
| Cash and cash equivalents (note 5) | 2,917,408 |
| Total financial assets measured at amortised cost | 2,917,408 |

Ngā whakapaunga utu | Financial liabilities measured at amortised cost

| | 2021 Actual |
|--|-------------|
| | \$ |
| Payables (note 9) | 214,074 |
| Accrued Expenses (note 11) | 101,122 |
| Total financial liabilities measured at amortised cost | 315,196 |

Whakamārama 16 Hui amuri mai i te rangi whakamutunga o te tau pūtea | Note 16 Events after the balance date

There were no significant events after the balance date.

Kowheori-19 | COVID-19

On 17 Hereturikōkā | August 2021, the New Zealand Government reintroduced significant restrictions on the movement and interaction of people within New Zealand.

Whakamārama 17 He whakamārama i āhuatanga motuhake o roto i te tau pūtea | Note 17 Explanation of major variances against budget

The 2020 | 2021 annual report for Te Kāhui covers the period 3 Paengawhāwhā | April 2020 to 30 Pipiri | June 2021. The Statement of Performance Expectations 2020 | 2021 budget covers the period 1 Hōngongoi | July 2020 to 30 Pipiri | June 2021. The 2021 budget reflected in the following statements is the combination of the appropriated income and actual expenses incurred from 3 Paengawhāwhā | April 2020 to 30 Pipiri | June 2021 and the Statement of Performance Expectations 2020 | 2021 budget. This is detailed in note 18.

Explanations for significant variances from the budgeted figures of Te Kāhui are as follows:

Te Tauākī whiwhinga pūtea me te whakapaunga utu | Statement of comprehensive income and expense

Itareti whiwhinga pūtea | Interest income

Interest income was decreased against budget as interest rates were lower than forecasted.

Hemihemi | Surplus

A larger surplus than budgeted occurred primarily due to an underspend in both Investigation Consultants and Governance, with overspends in Personnel, Other Expenses, Occupancy and Utilities and Professional Fees partially offsetting this.

Ngā Kaimahi | Personnel

An increased spend in Personnel expenditure compared to budget was recorded due to a change in the operating and personnel structure during the fifteen months ended 30 Pipiri | June 2021. This change was adopted to service a sustained higher-than-expected case volume while enabling Te Kāhui to continue to maintain an accessible service.

Mātanga kaitirotiro | Investigation consultants

A reduced Investigation Consultants expenditure compared to budget was recorded due to the requirement to implement case procedures, gain access to critical information and establish operational processes from establishment, while balancing the higher-than-expected case volume. This delayed cases progressing to the stage where Investigation Consultants expenditure would be incurred, affecting this cost area.

Mana Whakahaere | Governance

A reduced Governance expenditure compared to budget was recorded due to savings made given the impact of COVID-19 and travel restrictions. These restrictions meant that the majority of meetings were conducted online, which resulted in less travel expenditure and Governance fees to undertake travel.

Wāhi mahi me ngā wāhi whai painga | Occupancy and utilities

An increased spend in Occupancy and Utilities was primarily due to higher rent and utility costs than anticipated. Utility costs increased during the fifteen months ended 30 Pipiri | June 2021 with the change in personnel structure.

Ētehi atu whakapaunga utu | Other expenses

An increased spend in Other Expenses was recorded due to higher-than-expected recruitment costs as part of the establishment of Te Kāhui, as well as higher staff training and support costs than initially budgeted.

Te Tauākī Tūnga Pūtea | Statement of financial position

Pūtea | Cash

A higher than budget cash position reflects the net surplus Te Kāhui made for the fifteen months ended 30 Pipiri | June 2021.

Āhuatanga ōkiko | Property, plant and equipment

With the change in personnel structure, as well as the increased spend in Occupancy and Utilities, there was additional investment made in property, plant and equipment for the fifteen months ended 30 Pipiri | June 2021. This balance is expected to remain above the Statement of Performance Expectations 2020 | 2021 forecast for future years.

Ngā rawa pā kore | Intangible Assets

Intangible assets were not explicitly budgeted for in the Statement of Performance Expectations 2020 | 2021, and so any movement in this area is a variance against budget.

Te Tauākī Kapewhiti | Statement of cash flows

A better-than-expected cash flow from operating activities position was recorded due to the one-off appropriation payment at establishment of Te Kāhui. This was achieved through efficiency gains made during establishment and due to some establishment activities and initiatives remaining incomplete at 30 Pipiri | June 2021.

Whakamārama 18 Te whakarite i te tauākī koronga mō ngā mahi kia tutuki 2020 | 2021 Matapae tauākī pūtea | Note 18 Adjustments to the Statement of Performance Expectations 2020 | 2021 forecast financial statements

As per section 149D of the Crown Entities Act 2004 and the Minister's Letter of Expectations, as a newly established independent Crown entity, the first Statement of Performance Expectations for Te Kāhui should have covered the period from establishment (3 Paengawhāwhā | April 2020) until the end of the first full financial year (30 Pipiri | June 2021).

Te Kāhui has identified that the forecast financial statements included in the Statement of Performance Expectations 2020 | 2021 covered only the period 1 Hōngongoi | July 2020 to 30 Pipiri | June 2021.

To ensure the users of the financial statements can compare the actual results of Te Kāhui against the approved budget information, Te Kāhui has adjusted the budget information. This adjustment is the addition of budget information for the period of 3 Paengawhāwhā | April 2020 to 30 Pipiri | June 2020 to the Statement of Performance Expectations 2020 | 2021 budget information. This additional budget information has been determined based on the appropriated income and actual expenses incurred for that period.

| | Actual (3 Paengawhāwhā April 2020 to 30 Pipiri June 2020) | Budget per Statement of Performance Expectations (1 Hōngongoi July 2020 to 30 Pipiri June 2021) | Budget 2021 per Financial Statements |
|-----------------------------------|--|---|--|
| | \$ | \$ | \$ |
| Income | | | |
| Funding from the Crown | 2,490,000 | 3,987,000 | 6,477,000 |
| Interest income | 210 | 43,200 | 43,410 |
| Other income | - | - | - |
| Total income | 2,490,210 | 4,030,200 | 6,520,410 |
| Expenses | | | |
| Remuneration to Auditors | - | 38,004 | 38,004 |
| Depreciation & Amortisation | 3,366 | 118,155 | 121,521 |
| Governance | 46,686 | 588,000 | 634,686 |
| Investigation Consultants | - | 1,111,499 | 1,111,499 |
| Personnel | - | 849,924 | 849,924 |
| IT Services & Subscriptions | 66,941 | 182,308 | 249,249 |
| Other Expenses | 666 | 26,286 | 26,952 |
| Occupancy & Utilities | 60,915 | 225,085 | 286,000 |
| Outreach & Education | - | - | - |
| Professional Fees | 187,324 | 739,334 | 926,658 |
| Travel & Accommodation | 1,635 | 59,600 | 61,235 |
| Total expenses | 367,533 | 3,938,195 | 4,305,728 |
| Net surplus/(deficit) | 2,122,677 | 92,005 | 2,214,682 |
| Total comprehensive income | 2,122,677 | 92,005 | 2,214,682 |

Te Pūrongo ā te Kaitātari Kaute Motuhake | Independent Auditor's report

Independent Auditor's Report

To the readers of Te Kāhui Tātari Ture | Criminal Cases Review Commission's financial statements and performance information for the fifteen-month period ended 30 June 2021

The Auditor-General is the auditor of Te Kāhui Tātari Ture | Criminal Cases Review Commission (the Commission). The Auditor-General has appointed me, Leon Pieterse, using the staff and resources of Audit New Zealand, to carry out the audit of the financial statements and the performance information, including the performance information for an appropriation, of the Commission on his behalf.

Opinion

We have audited:

- » the financial statements of the Commission on pages 30 to 45, that comprise the statement of financial position as at 30 June 2021, the statement of comprehensive income and expenditure, statement of changes in equity and statement of cash flows for the fifteen month period ended on that date and the notes to the financial statements including a summary of significant accounting policies and other explanatory information; and
- » the performance information of the Commission on pages 20 and 26 to 29.

In our opinion:

- » the financial statements of the Commission on pages 30 to 45:
 - ◇ present fairly, in all material respects:
 - » its financial position as at 30 June 2021; and
 - » its financial performance and cash flows for the fifteen-month period then ended; and
 - ◇ comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Accounting Standards Reduced Disclosure Regime; and
- » the performance information on pages 20 and 26 to 29:
 - ◇ presents fairly, in all material respects, the Commission's performance for the fifteen-month period ended 30 June 2021, including:
 - ◇ for each class of reportable outputs:
 - » its standards of delivery performance achieved as compared with forecasts included in the statement of performance expectations for the financial year; and
 - » what has been achieved with the appropriation; and
 - ◇ complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 20 December 2021. This is the date at which our opinion is expressed. The basis for our opinion is explained below. In addition, we outline the responsibilities of the Commissioners and our responsibilities relating to the financial statements and the performance information, we comment on other information, and we explain our independence.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of the Commissioners for the financial statements and the performance information

The Commissioners are responsible on behalf of the Commission for preparing financial statements and performance information that are fairly presented and comply with generally accepted accounting practice in New Zealand. The Commissioners are responsible for such internal control as it determines is necessary to enable it to prepare financial statements and performance information that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements and the performance information, the Commissioners are responsible on behalf of the Commission for assessing the Commission's ability to continue as a going concern. The Commissioners are also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to merge or to terminate the activities of the Commission, or there is no realistic alternative but to do so.

The Commissioners' responsibilities arise from the Crown Entities Act 2004 and the Public Finance Act 1989.

Responsibilities of the auditor for the audit of the financial statements and the performance information

Our objectives are to obtain reasonable assurance about whether the financial statements and the performance information, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers, taken on the basis of these financial statements and the performance information.

For the budget information reported in the financial statements and the performance information, our procedures were limited to checking that the information agreed to the Commission's statement of performance expectations.

We did not evaluate the security and controls over the electronic publication of the financial statements and the performance information.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- » We identify and assess the risks of material misstatement of the financial statements and the performance information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- » We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control.
- » We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Commission.
- » We evaluate the appropriateness of the reported performance information within the Commission's framework for reporting its performance.
- » We conclude on the appropriateness of the use of the going concern basis of accounting by the Commission and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention

in our auditor's report to the related disclosures in the financial statements and the performance information or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Commission to cease to continue as a going concern.

- » We evaluate the overall presentation, structure and content of the financial statements and the performance information, including the disclosures, and whether the financial statements and the performance information represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Commission regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Commission is responsible for the other information. The other information comprises the information included on pages 2 to 19 and 21 to 25, but does not include the financial statements and the performance information, and our auditor's report thereon.

Our opinion on the financial statements and the performance information does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements and the performance information, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements and the performance information or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the Commission in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: International Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board.

Other than in our capacity as auditor, we have no relationship with, or interests, in the Commission.



Leon Pieterse

Audit New Zealand

On behalf of the Auditor-General

Tauranga, New Zealand



**Te Kāhui
Tātari Ture**
Criminal Cases
Review Commission

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