



# Rīpoata ā-Tau | Annual Report

2021 | 2022



**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

# Tā te Kaikōmihana Matua me te Tumu Whakarae tirohanga I Chief Commissioner and Chief Executive's overview

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*Ka kuhu au ki te ture, hei matua mō te pani  
I seek refuge in the law for it is a parent to the oppressed  
– Te Kooti Arikirangi Te Turuki*

Te Kāhui Tātari Ture | Criminal Cases Review Commission (Te Kāhui) is proud to present our Rīpoata ā-Tau | Annual Report for the period ending 30 Pipiri | June 2022. This report covers the second year of operation for Te Kāhui, which has seen total applications to the Commission exceed 300 cases.

Te Kāhui provides an independent review of criminal convictions and/or sentences for any individual who believes they may have suffered a miscarriage of justice. Our justice system occasionally makes mistakes. These mistakes impact not only an individual's right to justice, but also have an enduring effect on victims and the broader whānau of the person suffering the miscarriage.

An independent review process is critical for Tāngata<sup>1</sup> to have confidence in the justice system. It is the role of Te Kāhui to ensure that each application is given a fair and independent review. This ensures that, where possible, an individual can have the merits of their application thoroughly examined and assessed under the law of Aotearoa.

## Tā mātou mahi | Our work

The level of demand for the services of Te Kāhui has far exceeded what was forecasted from a policy perspective. This is further demonstration of the need for the services of Te Kāhui. The initial policy assumptions anticipated up to 125 applications in the first year.

Te Kāhui received 221 applications at 30 Pipiri | June 2021 and now has received 308 applications at 30 Pipiri | June 2022 - more than double what was forecasted. This is a significant increase to the Royal Prerogative of Mercy process, where fewer than 170 applications were made over 23 years. Many cases accepted by Te Kāhui are complex in nature and will require specialist advice.

Despite the high demand, financial pressure, and issues related to COVID-19, Te Kāhui has made substantial progress on the applications it has received.

As at 30 Pipiri | June 2022, of the 308 applications received, 90 applications have been closed; 16 applications have progressed to a section 25 investigation;<sup>2</sup> 1 application is on hold; and 201 are in the assessment phase.

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<sup>1</sup> Tāngata refers to Tau iwi and Tau tiriti, i.e., all New Zealanders, in this Rīpoata a-Tau | Annual report.

<sup>2</sup> Section 25 of the Criminal Cases Review Commission Act 2019 allows for a comprehensive investigation of suspected miscarriages of justice. These have also been referred to as deep investigations in the 2021/22 Statement of Performance Expectations.

## He Ratonga Tāngata | People-Centred Services

The establishment of Te Kāhui supports the vision of the Government to deliver people-centred justice services that contribute to a safe and just Aotearoa – a desire that all Tāngata share.

The key to delivering a people-centred justice service is ensuring that the organisation reflects the diversity of the society we serve. People are at the heart of Te Kāhui, as they have always been. It is essential that everyone who calls Aotearoa home is reflected in the services of Te Kāhui.

Our workplace supports this with an inclusive culture and practices that ensure the skills and motives of the people employed here are aligned with the work that we conduct. This is central to earning the trust of all Tāngata.

## He Tirohanga Whakamuri | A Review of the Year

The past year for Te Kāhui is one filled with endurance and change; one where the underlying focus has been on greater transparency with the public sector agencies that we engage with. This has ensured that Te Kāhui can conduct its work promptly, creating better focussed services while exercising financial prudence. Alongside this, Te Kāhui seeks to ensure anyone who may believe they have suffered a miscarriage of justice is aware of our services; while adapting to the changes in the response and recovery across Aotearoa to the COVID-19 pandemic.

The Rīpoata ā-Tau | Annual Report outlines the work that Te Kāhui has completed to support the Government in its relationships with Māori. Te Kāhui ensures that work continues with engaging with Pacific communities. The mahi undertaken in the past year has improved our ability to respond and adapt to change both now and in the future, and ensure that we are delivering on our constitutional role.

The Rīpoata ā-Tau | Annual Report updates the performance of Te Kāhui against the critical measures for outcomes as defined in the Statement of Performance Expectations for the year ending 2022. These measures are in response to the delivery of year one activities and the adoption of the triage process, new case procedures, and operational processes.

For this reporting period, we have not achieved all our 2021 | 2022 targets. Those not achieved relate to communicating Commission decisions and outreach and education. During late 2021 and early 2022 COVID-19 impacted on our ability to connect with applicants and their whānau, as well as accessing application-related evidence. It also impacted on our ability to provide outreach activities across the motu.

This Rīpoata ā-Tau | Annual Report demonstrates a solid commitment to the work achieved in the past year. It also highlights the critical issues and potential concerns observed while managing the much higher-than-expected demand.

Te Kāhui continues to build a robust platform for its work as an independent Crown entity. Te Kāhui needs to analyse and assess trends and issues in a way that is informed by first-hand experience. In the past year Te Kāhui has done this in a way that can inform policy positions and practices used in the criminal justice sector across Aotearoa.

Te Kāhui is much clearer on the operating environment that it finds itself in, which makes the road ahead much clearer and positions us well for the future. The first referral made by Te Kāhui to an appeal court is estimated to be well ahead of the three-year operational timeframe that formed part of the initial policy assumptions.

During the last year, Te Kāhui has been addressing the cost pressures that have come from the increased volume of applications. This has seen changes to the processes we use, such as introducing an initial assessment phase under new case procedures, from Pipiri | June 2021.

Te Kāhui undertook a Baseline Funding Review to ensure we are as effective and efficient as possible. The review was undertaken by an independent contractor and with the input of a senior Ministry of Justice representative to the steering group.

The information gathered was used to prepare the 2022 | 2023 Statement of Performance Expectation budget, which includes the planned use of reserves to progress cases, increase outreach and engagement activities and the planned introduction of case management system. These investments in 2022 | 2023 address both the unmet need of current applicants and raising the understanding of those unaware of the role of Te Kāhui who may have meritorious cases.

This Rīpoata ā-Tau | Annual Report has been released outside of statutory reporting requirements. This delay was due to a change in auditor because of matters beyond the control of Te Kāhui.

We will continue to work to improve our long-term sustainability through effectiveness and efficiency gains, while discussing with the Ministry the sustainable level of funding for our mahi.

It is important to acknowledge and thank both Ngā Kaikōmihana | Commissioners and kaimahi for their excellent mahi during 2021 | 2022, through what have, at times, been challenging periods.



Colin Carruthers, KC  
**Kaikōmihana Matua | Chief Commissioner**



Parekawhia McLean  
**Tumu Whakarae | Chief Executive**

# Te tuākī haepapatanga | Statement of responsibility

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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 2022.

This report covers the period from 1 Hōngongoi | July 2021 to 30 Pipiri | June 2022.

Signed on behalf of Te Kāhui Tātari Ture Board.

Dated 11 Paenga-whāwhā | April 2023



*Colin Carruthers*

Colin Carruthers, KC  
**Kaikōmihana Matua** | Chief Commissioner

*Rose*

Paula Rose QSO OStJ  
**Kaikōmihana Matua Tuarua** | Deputy Chief Commissioner

# Ngā tatauranga-ā-tau | The year in numbers

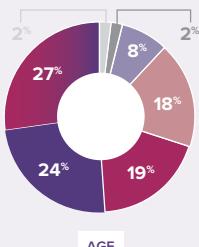
## Application statistics 1 - 30 June 2022

Total Applications

308

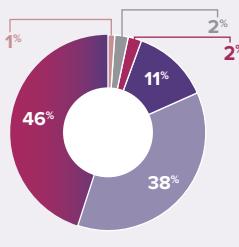
Average received  
(monthly)

13



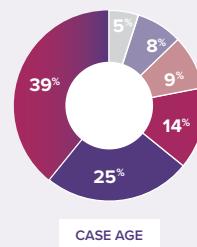
AGE

- 20-30 years of age, 6
- 31-40 years of age, 57
- 41-50 years of age, 75
- 51- 60 years of age, 84
- 61- 70 years of age, 56
- 71+ years of age, 24
- Unknown, 6



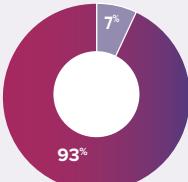
STATEMENT OF REASON

- Not a criminal conviction, 9
- Appeal process available, 39
- Vexatious or not in good faith, 0
- Application withdrawn, 2
- Not in the interests of Justice, 32
- Applicant deceased, 1
- Active appeal on same grounds, 2
- Other, 1



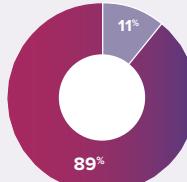
CASE AGE

- 1-5 years, 120
- 6-10 years, 76
- 11-15 years, 27
- Not disclosed, 44
- 16-20 years, 17
- 21+ years, 24



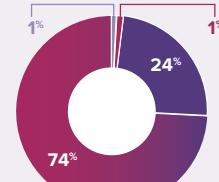
GENDER

- Male, 287
- Female, 21



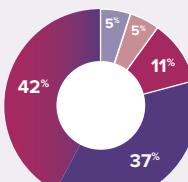
SENTENCE REVIEW ONLY

- No, 274
- Yes, 34



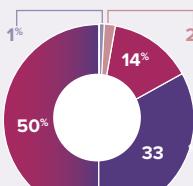
COMPLETED APPEALS

- Yes, 229
- No, 73
- To be verified, 2
- NA, 4



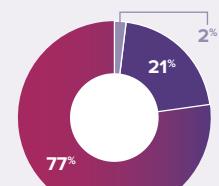
ETHNIC GROUP

- Māori, 115
- Pākehā, 128
- Pasifika, 16
- Other, 35
- Not disclosed, 14



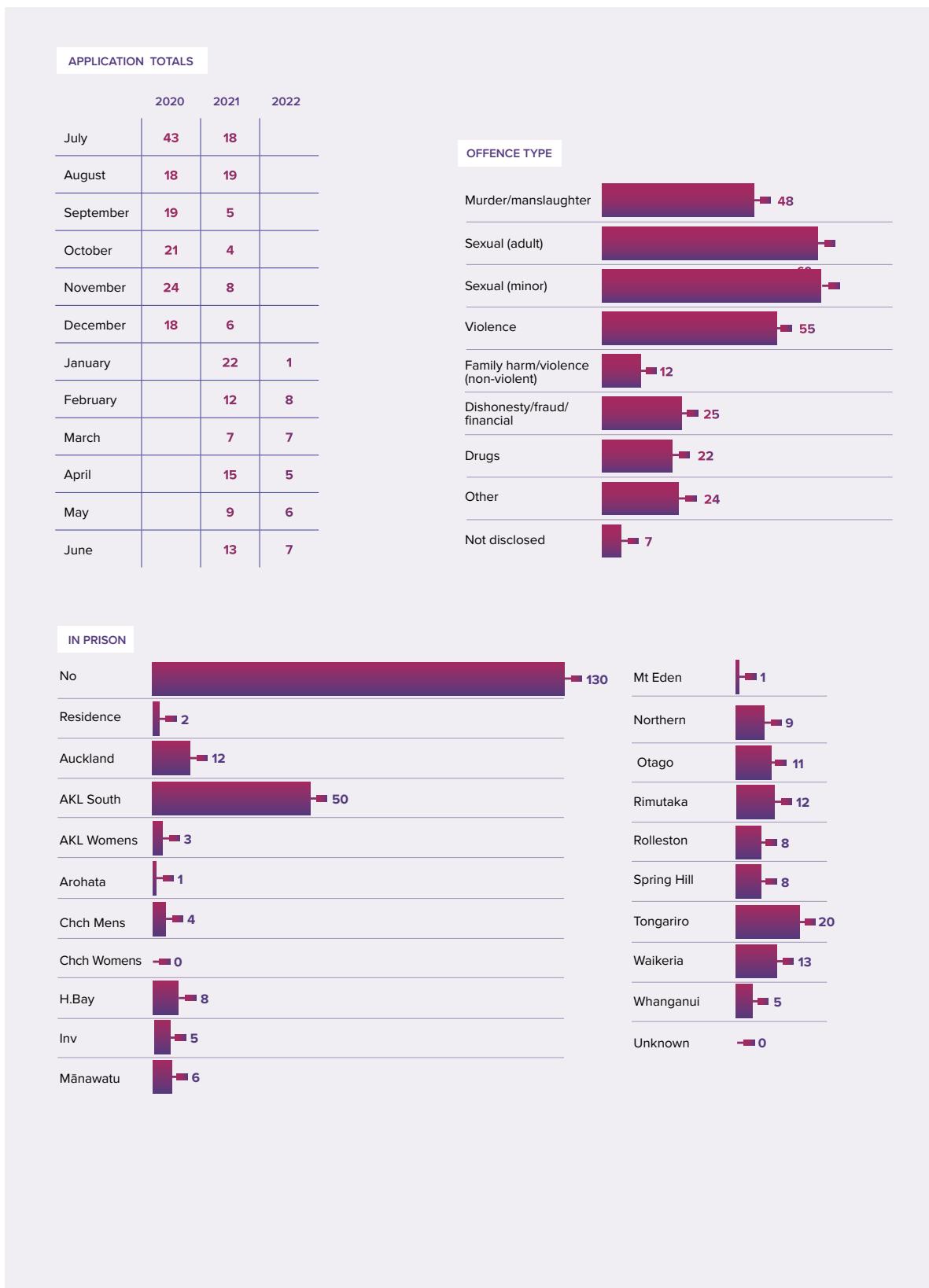
APPLICATION STATUS

- Initial Assessment, 201
- Not accepted, 4
- On hold, 1
- Closed, 86
- Investigation, 16



CONVICTED WITH OTHERS

- No, 238
- Yes, 63
- Not disclosed, 7



# Tā mātou mahi | What we do

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## 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') (section 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 (section 12).

The Act (section 13) describes 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 Te Kāhui to report annually on the details and the extent of its engagement with groups disproportionately affected by the criminal justice system, when performing our functions and duties.

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\*
- » 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 New Zealand legislation website:

[www.legislation.govt.nz/act/public/2019/0066/latest/LMS90599.html](http://www.legislation.govt.nz/act/public/2019/0066/latest/LMS90599.html)

The Ministry of Justice website has access to background documents on the development of the Criminal Cases Review Commission Act 2019:

[www.justice.govt.nz/justice-sector-policy/key-initiatives/criminal-cases-review-commission/](http://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 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, having regard to the matters it must consider in section 17(2) of the Act.

## **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 believes they have been wrongly convicted or sentenced, they can apply to have Te Kāhui independently review their conviction, sentence, or both.

## **Te Kōmihana | 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. 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.

## **Ngā Kaikōmihana | Our Commissioners**

As of 30 Pipiri | June 2022, 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 is to deliver on its functions as set out in the Criminal Cases Review Commission Act 2019.
- » The Board’s role is 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 Whakauae,  
Te Whakatōhea, Ngāi Tahu)  
**Kaikōmihana | Commissioner**



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

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

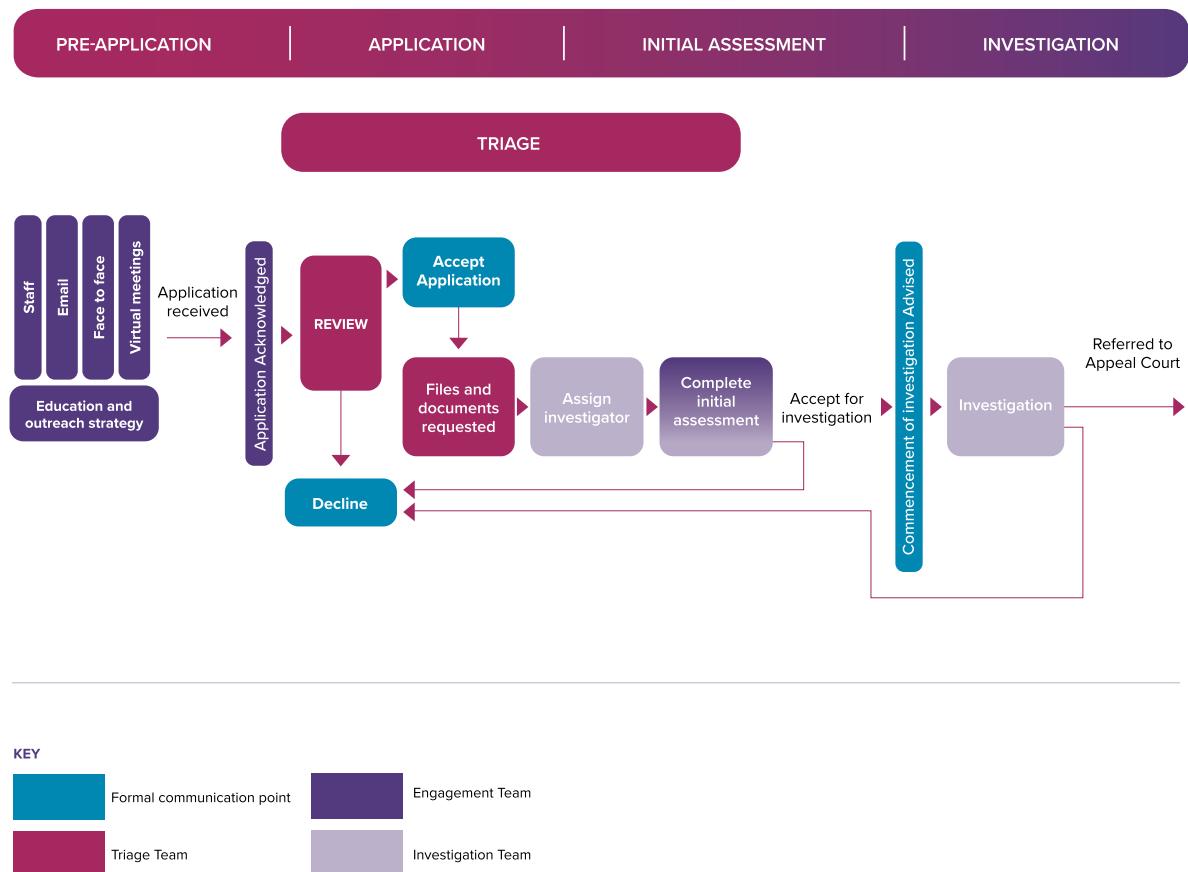
## Te hurihangā ora ā-take | Lifecycle of a case

Section 15 of the Criminal Cases Review Commission Act ('the Act') empowers Te Kāhui to regulate its own procedures for performing its functions and duties as considered appropriate. In response to the higher than forecast demand for Te Kāhui services, our case procedures were updated in June 2021, and a triage process was implemented.

The updated procedures are reflected in the diagram below. The triage process was designed to bring forward the 'interests of justice' test at section 17 of the Act that guides Te Kāhui decision making. The process involves interviewing the applicant to clarify the grounds raised in their application, considering the application against our published position papers, preliminary inquiries with stakeholders (Court or Police) as required, and a review by a member of the in-house legal team.

For applications received after the change in case procedures, the triage process recommends to Commissioners whether the application should be accepted for an initial assessment, or not. Conducting an early triage interview to clarify an applicant's grounds has significant benefits. A portion of applications received prior to the change in case procedures that had already been accepted for an initial assessment, have gone through the triage process. For these cases, the end recommendation is whether the application should progress to a section 25 investigation, or to take no further action.

Every case that has been accepted for an initial assessment requires an Initial Assessment Report be prepared, which is presented to Ngā Kaikōmihana | Commissioners at Commission meetings.



## Te Arawhiti | Māori-Crown relations

Te Kāhui is an independent Crown entity that is committed to living up to the name gifted by Waikato-Tainui and proactively being a good Te Tiriti partner. It does this by ensuring that its operating procedures are consistent with Te Tiriti o Waitangi, as outlined in the Criminal Cases Review Commission Act 2019 (s 15).

Te Kāhui has specific obligations to improve services and outcomes for Māori and strengthen the Crown's relationship with Māori. Te Kāhui has achieved this by addressing inequity, developing and maintaining our cultural capability to engage with Māori, and giving tangible effect to Māori perspectives. This has included incorporating tikanga Māori in our policies, practices, and procedures, each contributing to positive outcomes for Māori in the criminal justice system.

To date the following has been achieved in our commitment to Māori-Crown relations:

Initiative	Outcome
<b>A minimum of one Commissioner with expertise in tikanga and Te Ao Māori must be appointed under the Criminal Cases Review Commission Act.</b>	Two Commissioners with expertise in tikanga and Te Ao Māori appointed.
<b>Hold an Equity workshop.</b>	A Board and organisation-wide workshop was held on addressing inequities for Māori by Professor Tracey McIntosh (Ngāi Tūhoe) to understand the barriers and widely identified issues in addressing system inequities in the criminal justice sector.
<b>Establish a relationship with local kaumātua from Waikato-Tainui and use their services.</b>	Mr Taki Turner, a senior kaumātua, has been appointed to Te Kāhui by Waikato-Tainui.
<b>Establish a translation service relationship with Waikato-Tainui.</b>	An accredited te reo Māori translator has been appointed to Te Kāhui by Waikato-Tainui.
<b>Establish the framework for a Māori advisory group.</b>	Due to COVID-19 and financial cost pressures, the advisory group will be appointed in 2023.
<b>Develop a set of tikanga policy and kawa guidelines for Te Kāhui.</b>	As part of the operating procedures, new tikanga and kawa guidelines have been developed internally with the assistance of Waikato-Tainui kaumātua. These set out procedures that enable staff to conduct mihi whakatau and other cultural practices as required for different events. A tikanga policy has been drafted in 2022, to be approved in 2023.
<b>Develop a Māori Language Plan to improve cultural capability of staff.</b>	Kia Whakarongo Ake   Māori Language Plan adopted in 2021   2022, to be operationalised in the 2023 year.
<b>Conduct Te Arawhiti Capability Assessment.</b>	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.

Initiative	Outcome
<p><b>Meet with mana whenua from across the country, Māori and Pacific public sector agencies and Māori entities to inform them about Te Kāhui.</b></p>	<p>Engaging with iwi / mana whenua has enabled us to develop a deeper understanding of their perspectives. It has also given us an opportunity to inform them of the function of Te Kāhui.</p> <p>Attended Ngā Wāhine Māori Toko i te Ora Māori Women's Welfare League annual conference to present about the work of Te Kāhui.</p> <p>Attended Te Hunga Rōia Māori Annual Conference to present to a cohort of Māori lawyers and held a workshop about the function of Te Kāhui.</p> <p>Met with Te Puni Kōkiri to advise them of the function of Te Kāhui and the services offered.</p> <p>Met with the Ministry for Women to inform them about the approaches used to target wāhine who may experience an unsafe conviction.</p> <p>Met with the Ministry for Pacific Peoples to discuss bespoke approaches to target Pacific communities across Aotearoa.</p> <p>Attended the opening of Ngā Maioro o Rangiriri trenches historical pā, which was one of the first sites where the New Zealand Wars took place.</p> <p>Attended the Iwi Communications Collective attended by ten major iwi groups to provide further information about the services provided by Te Kāhui.</p> <p>We plan to have further discussions on identifying and working with iwi members in specific regions who may have experienced a miscarriage of justice.</p>
<p><b>Te Pou Tarāwaho   Outreach and Education Action Plan operationalised, aimed at targeting Māori and Pacific peoples.</b></p>	<p>Developed Te Pou Tarāwaho, which is a focussed approach to identifying and working with individuals who are Māori and Pacific people and may be at a higher risk of experiencing a miscarriage of justice.</p>
<p><b>Use te reo Māori and Pacific languages to incorporate as part of standard operating practices including branding guidelines, job titles and signage.</b></p>	<p>Te Kāhui has developed a standard practice of using karakia, creating and providing an environment to learn te reo Māori.</p> <p>Te Kāhui has adopted te reo Māori lessons to assist staff with self-development.</p> <p>Te Kāhui marked Te Wiki o Te Reo Māori   Māori Language Week as part of the annual national celebrations.</p> <p>Te Kāhui marked Sāmoan Language Week as part of the annual festivities.</p> <p>Te Kāhui conducted an outreach engagement; and initial assessment with an application in Sāmoan to provide greater understanding about the New Zealand legal system process and Te Kāhui processes.</p> <p>Te Kāhui is 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>Te reo Māori is steadily becoming embedded in our documentation and reports with the continued aim of it being an integral part of our kaupapa.</p>
<p><b>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.</b></p>	<p>Te Kaikōmihana Matua   Chief Commissioner and Tumu Whakarae   Chief Executive are members of the Independent Crown entity forum and share insight 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.</p>

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

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As Aotearoa has moved through different stages of the COVID-19 pandemic, including several increased COVID-19 level 3 and 4 restrictions across the motu, Te Kāhui has evolved in how it engages and provides services to people who believe they have suffered a miscarriage of justice.

Te Kāhui was required to react quickly to changes in COVID-19 alert levels as they happened throughout the later reporting period of this report.

We used technology to help us engage and meet with applicants both in and outside of correctional facilities, and their support people.

Through our relationship with Te Ara Poutama | Department of Corrections, we created a singular service to facilitate several engagements and initial assessments. This allowed Te Kāhui to continue to do its mahi even during times of disruption.

The demand has been high with several Prisons closing and restricting access to engage with individuals who want to understand the process and require a better understanding of the legal justice system. The outreach service has had a 108 percent increase in its workload over a six-month period, as it responds to the increased demand on the services of Te Kāhui.

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 focussed 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. Some of our people and functions have felt the impact of COVID-19 more than others, particularly those working in outreach and education and investigation and review, 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 affect how efficiently we can manage and conclude 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.

As the impact of COVID-19 reduces, Te Kāhui is planning to accelerate our mahi by utilising existing reserves, which has been reflected in the reporting of our key measures for outcomes as outlined in the Statement of Performance Expectations for the 2022 | 2023 year.

# He pou manawa oranga | Organisational health and capability

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## Te Kāhui | Our people

Te Kāhui is governed by Ngā Kaikōmihana | Commissioners and led by Tumu Whakarae | Chief Executive Parekawhia McLean (Waikato, Ngāti Maniapoto), who is supported by a leadership team. As of 30 Pipiri | June 2022, Te Kāhui employed 16 staff full-time permanent employees (16 FTE).

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). In our second year of operation, Te Kāhui continued to focus on supporting our people and the growing demands they face. Three specialist roles were recruited at the end of 2021, as well as one position to cover parental leave.

Te Kāhui remains dedicated to the continued development of our people, through both formal and informal development opportunities, internally and externally. 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.

Following the creation of He Pou Manawa Oranga, our annual performance development plan, the framework has been implemented successfully across all teams in 2021 | 2022. Employees have met regularly with their People Leaders to discuss goals, development and support required throughout the year.

In 2022 we developed Utu Tapiri Rautaki | Remuneration Strategy, which incorporates Kia Toipoto, a Public Service Action Plan to close gender, Māori, Pacific and Ethnic pay gaps. The strategy has been developed to ensure all staff are fairly and equitably remunerated and Te Kāhui can attract, recruit and retain high-calibre people.

## Ngā uara me te ahurea | Our values and culture

We have created a values-driven, people-centred culture, consistent with Tikanga Māori and Te Tiriti principles. This means that we are inclusive and prioritise the health, safety, and wellbeing of our people.

Te Kāhui has grown and further developed culture as we inducted new kaimahi, including through a mihi whakatau, 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

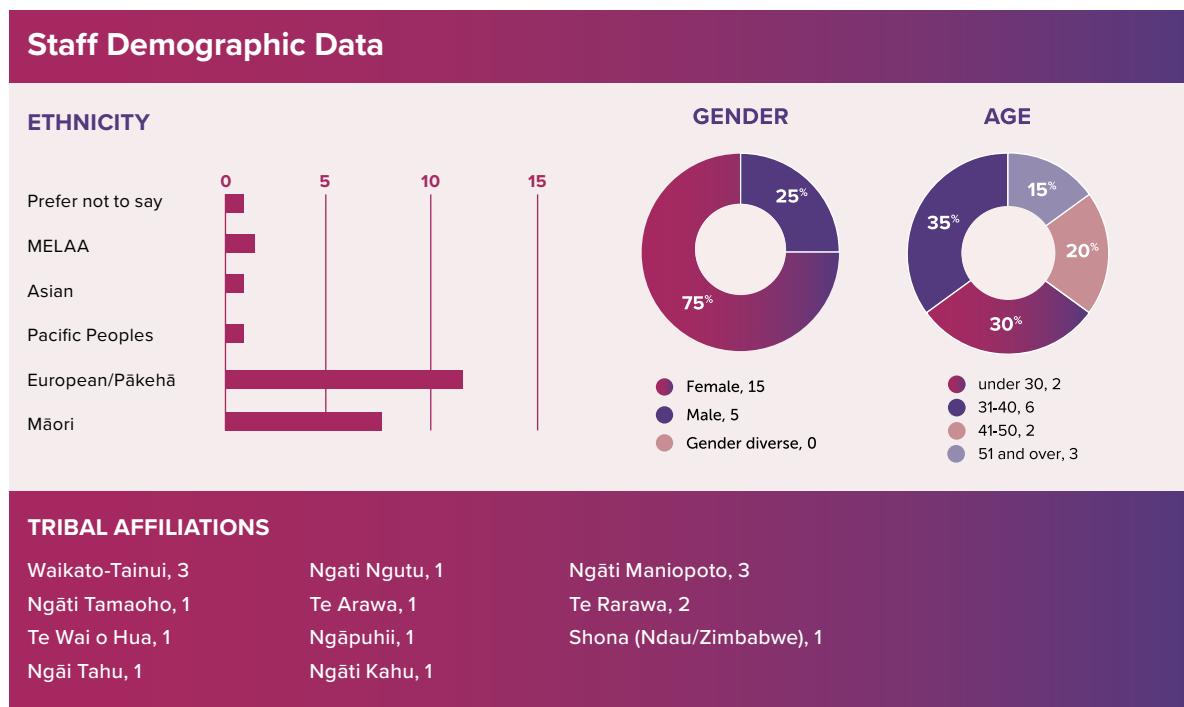
These values provide a framework which guides decision-making for our mahi. The values feature in all our corporate policies, documents, frameworks, and guides.

Tikanga Māori continues to be woven into all aspects of our culture, starting with karakia on a Monday morning to set the tone for the week, and through significant events such as mihi whakatau for all new kaimahi, and their whānau. Additionally, Te Kāhui identifies and commemorates important occasions, such as a visit to Rangiriri for the 2022 celebration of Matariki and planting a nikau tree for the one-year anniversary of Te Kāhui. Te Kāhui has also had the privilege of a Waiata created for us to sing at all significant events, titled 'horahia mai'.

## 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 completed its first staff engagement survey in early 2022. This will be an ongoing annual survey to ascertain levels of satisfaction and engagement. This first survey showed positive feedback across teams. Our people felt they were contributing to a worthwhile organisation and feel supported by their people leader and wider Senior Leadership Team. The stressors that were noted by some staff members were an increasing workload and a need for a case management system. All feedback was considered, with actions developed which are being implemented.

All of our people felt that COVID-19 and its impacts were managed well by Te Kāhui, but they were looking forward to meeting and collaborating in person again.

## 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
Leadership, Accountability and Culture	<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"> <li>» Leadership</li> <li>» Relationships, Reputation and Recognition</li> <li>» Operational Management</li> <li>» Professional Development</li> </ul> <p>Te Kāhui has created a values-driven, people-centred culture that is consistent with Tikanga Māori and Te Tiriti principles. Te Kāhui embraces and promotes diversity, inclusivity and belonging, and ensures that the health, safety, and wellbeing of our people and their whānau is at the forefront of our decisions.</p>
Recruitment, Selection, and Induction	<p>Te Kāhui recruits 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>
Employee Development, Promotion and Exit	<p>He Pou Manawa Oranga   performance development framework was 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. We will conduct an exit interview with any employee who leaves Te Kāhui.</p>
Flexibility and Work Design	<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 all of our people. Our response to COVID-19 and our ability to adapt to a changing environment has displayed our leadership in this area.</p>
Remuneration, Recognition and Conditions	<p>A formal remuneration strategy was developed for implementation in 2022   2023. This strategy will link to He Pou Manawa Oranga   performance development framework outcomes.</p> <p>External market rates for remuneration are monitored.</p>
Harassment and Bullying Prevention	<p>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.</p>

Key Employment Elements	Analysis
<b>Safe and Healthy Environment</b>	<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 Haumaru 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 implemented a change to our wellbeing programme in 2022, aligning the programme to Te Whare Tapa Whā (credit: Tā Mason Durie).</p>

### Hauora, Haumaru 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.



In 2021 | 2022 the HSW Committee continued to operate in an employee-led way. The voluntary membership of this committee includes at least one member from each Te Kāhui function/team and includes the Tumu Whakarae | Chief Executive and Pou Ture | Legal Manager. Additionally, our Tumu Whakarae | Chief Executive is a member of the Public Service Chief Executive Health and Safety Forum. This year, two non-People Leaders chaired the committee.

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. Top issues were still COVID-19 and retaining a social connection across teams.

The increase in COVID-19 alert levels across the 2021 | 2022 year challenged our people once again. However, we embraced this challenge by finding new and meaningful ways to collaborate, including a Monday morning karakia and the implementation of Tuakana-Teina, bringing members of different teams together in a social aspect to learn from each other and to connect even in a virtual capacity. The HSW Committee was a key part of this, encouraging participation and peer connection.

Our people may have to review difficult case material, so Te Kāhui provides a range of support tools and services to support them. For the 2021 | 2022 year we have maintained 100 percent compliance with our psychological support procedures.

Te Kāhui Board receives a monthly HSW report including all incidents, near misses and unreasonable correspondence. Any significant HSW progress and/or programmes of work are also updated as part of this reporting. Te Komiti Haumaru 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).

This year a Te Whare Tapa Whā | Staff Wellbeing dashboard was developed, implemented, and monitored with reporting to Te Kāhui Board and Te Komiti Haumaru Mōrearea | Risk and Assurance Committee. This was in line with our Te Whare Tapa Whā based wellbeing programme. This dashboard provides our Commissioners an opportunity to get an insight on all aspects of staff wellbeing. This was particularly valid over a challenging year in which physical risks decreased and social and mental risks to staff rose.

Te Aka Haumaru Tūraru | Risk Management Framework was finalised in Mahuru | September 2021 and has been implemented. Key risks are reported to, and monitored by, the Board with other risks. All risks are reviewed regularly to ensure controls are in place and mitigations are effective. Te Kāhui Board have established risk appetite statements to guide management in the acceptable level of risk.

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:

Type	2021   2022	2020   2021
	Actual	Actual
Incident reports related to our key risks	1	1
Incident reports related to discomfort	0	0
Incident reports where superficial or no injury occurred	0	2
Incidents requiring notification to WorkSafe under the Health and Safety at Work Act 2015	0	0
Other reports (including near-miss events)	1	1
<b>Total reports during reporting period</b>	<b>2</b>	<b>4</b>

During 2021 | 2022 one work-related Accident Compensation Corporation (ACC) claim was made.

## **Te Pou Tarāwaho | Activities focussed at those disproportionately affected by the criminal justice system**

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Te Pou Tarāwaho is the action plan that was developed and approved in 2021 as way to integrate outreach and education which is central to the work of Te Kāhui and a legislative function in the Criminal Cases Review Commission Act 2019. This work also supports the Government's aspiration to have a safe and just system for all who call Aotearoa home.

As the only Criminal Cases Review Commission jurisdiction in the world with an outreach and education function in our Act, it is important to recognise the importance of this function and the unique landscape in Aotearoa.

Both international and national research indicates that certain groups across this country may have a higher chance of experiencing a miscarriage of justice. This is supported by the fact that New Zealand has one of the highest incarceration rates of indigenous people in the Western world, with more than half of the prison population being Māori and/or female, and a rapidly increasing number of people from Pacific communities. Also, you are more likely to be incarcerated if you are under the age of 39, with a cognitive impairment.

Te Kāhui acknowledges that this over-representation of at-risk groups at all points of the criminal justice system has not yet been reflected in the number of applications received thus far.

The action plan seeks to address this under-representation in our applications by using a focussed approach. This approach will prioritise engagement with those who we know are disproportionately affected throughout the criminal justice system, educating them about the service that Te Kāhui offers. We often assist with connecting potential and current applicants with services to navigate the New Zealand legal system. As previously stated in our last annual report, COVID-19's impact has restricted our ability to deliver on several outreach and educational activities. It has also prohibited access to people who are within the Corrections system, with many prison facilities closing down to manage regional out breaks of COVID-19.

Despite these challenges, in the past year Te Kāhui has received a total of 1,832 phone, email, and text enquiries, primarily from people in prison and/or engaged with their advocates. Te Kāhui facilitated 492 telephone and video conferences to and from the 18 prison sites across Aotearoa. We engaged with 19 victims and their whānau during the 2021 | 2022 year.

A focussed plan has been developed in order to increase capacity and capability to deliver on the Outreach and Education function to remedy the impact of COVID-19 and to fully support the deliverables identified in the action plan.

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

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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.

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

	2022 Actual (12 Months)	2022 Budget (12 months)	2021 Actual (15 months)
	\$	\$	\$
<strong>Income</strong>			
Funding from the Crown <sup>3</sup>	3,987,000	3,987,000	6,477,000
Interest income	21,656	1,800	1,898
Other income	850	-	3,403
<strong>Total income</strong>	<strong>4,009,506</strong>	<strong>3,988,800</strong>	<strong>6,482,301</strong>
<strong>Total expenses</strong>	<strong>3,737,773</strong>	<strong>4,018,341</strong>	<strong>3,558,951</strong>
<strong>Net surplus/(deficit)</strong>	<strong>271,732</strong>	<strong>(29,541)</strong>	<strong>2,923,350</strong>

Te Kāhui has a single output class, which has been identified in the Statement of Performance Expectations 2021 | 2022. This output is the operation of the Criminal Cases Review Commission.

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<sup>3</sup> 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

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Te Kāhui expects that our first referral to an appeal court will occur in the second half of 2022. A cohort of cases is in the 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. This is well ahead of the three-year operational timeframe that formed part of the initial policy assumptions.

With the launch of Te Pou Tarāwaho | Outreach and Education Action Plan on 1 Hōngongoi | July 2021, Te Kāhui has conducted focussed 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. Additional resources are being added in 2022 | 2023 to progress more outreach and education activities.

Te Kāhui seeks to play its part in addressing miscarriages of justice in Aotearoa, to ensure that they do not occur in the future. Our outreach and education and systemic review functions are a key part of this work, and a central priority of Te Kāhui as we move into 2022 | 2023.

The challenges Te Kāhui has faced due to demand in 2021 | 2022 are on track to continue into 2022 | 2023. 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, prioritising 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. Initial assumptions made about the time required to manage cases, will not be realised. This means cases will take longer than predicted and will lead to a greater demand on updating applicants on their application status.

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 2022 | 2023. 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 undertook a baseline funding review. This was a crucial initiative that enabled Te Kāhui Board to make informed, data-driven financial decisions in relation to our ongoing work programme. Te Kāhui plans to utilise reserves in 2022 | 2023 to address the backlog of cases due to the high volume received since establishment. We also plan to increase outreach and engagement, accelerate thematic investigations to encourage improvement in the wider justice sector, and continue to provide our mahi in the most effective and efficient ways. Te Kāhui will also prepare a bid for further funding to ensure that we are able to fulfil our statutory roles effectively and sustainably to maximise the impact of our work. Given the demand on our services experienced to date, this is an area of focus for 2022 | 2023.

Te Kāhui is managing a robust response plan to COVID-19, which will enable us to manage any changes to our working environment that may affect our people and their whānau.

In 2022 | 2023 Te Kāhui seeks to continue our work towards the strategic goal of a safe and just society. We are committed to delivering outputs identified in our Statement of Performance Expectations 2022 | 2023.

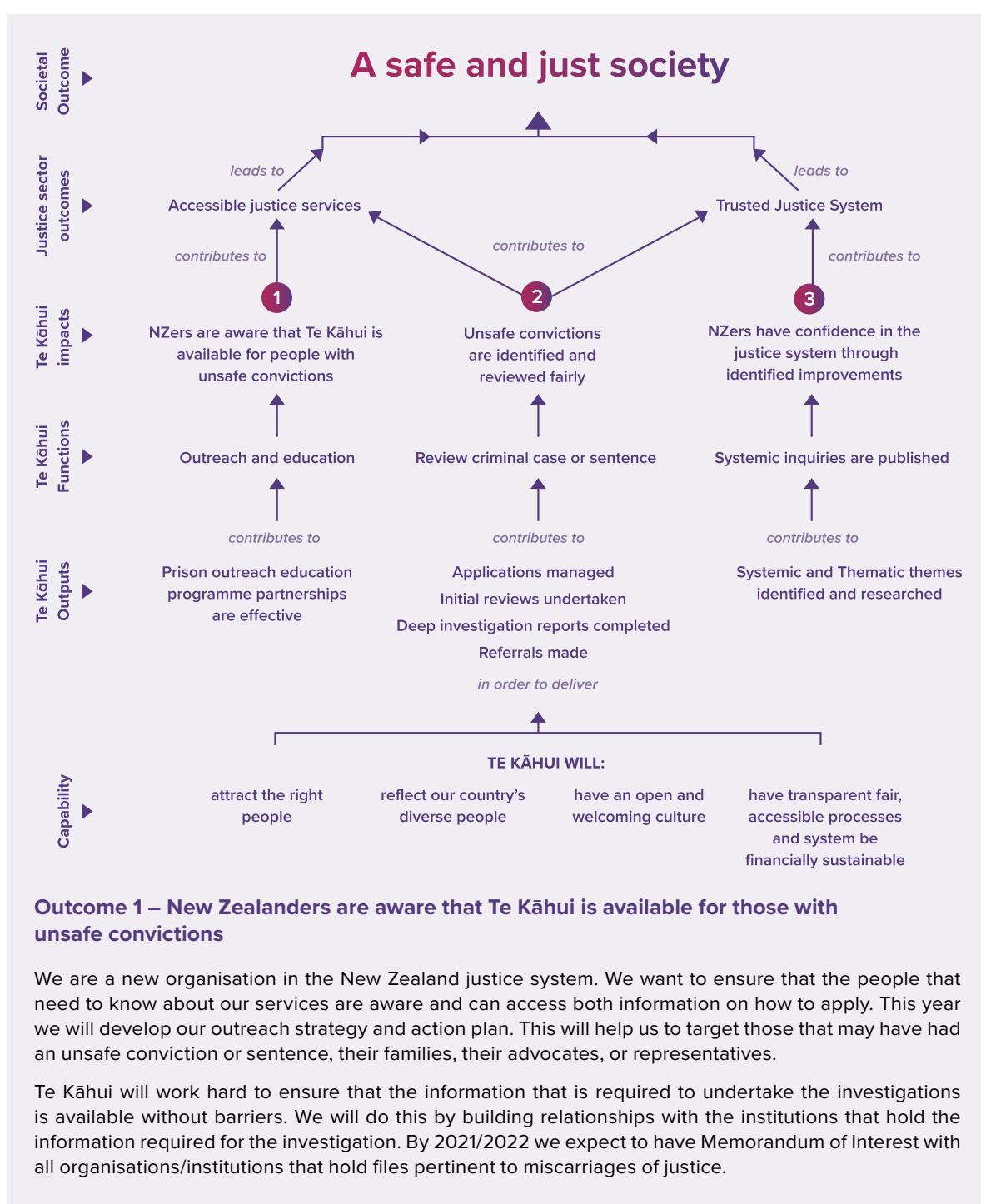


## **Wāhanga Tuarua: Pūrongo Whakahaere me ngā Whakapuakitanga ā-Pūtea | Section Two: Performance Information and Financial Statements**



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

# Te ara whai hua | Progress against our outcomes framework



## **Outcome 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 and education programme to those with unsafe convictions or sentences or both.

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

Te Kāhui has the power to initiate and conduct inquiries into general matters that it considers maybe related to cases involving a miscarriage of justice or has the potential to give rise to such cases. As this is the second year of operations Te Kāhui Tātari Ture through the assessment and investigation of cases will highlight and report on recurring themes.

The Aotearoa 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 2021 | 2022 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**

Te Pou Tarāwaho | Outreach and Education Action Plan was specifically designed to enable Te Kāhui to target those who may have had an unsafe conviction, their whānau, and their advocates or representatives.

As recorded previously, the higher-than-expected application volume in the past two years of operations is a clear indicator that many of those who feel they have an unsafe conviction are aware of the services provided by Te Kāhui.

The demand has been forthcoming; however, the establishment demand has been without a focus on communities that research tells us are most at risk of miscarriage of justice. As such, the focus for Te Pou Tarāwaho is on engaging Māori, Pacific peoples, those who identify as female, and those under the age of 39.

Te Kāhui has reviewed its approach to ensure that it can still deliver on this outcome, despite the challenges of higher-than-expected applications and COVID-19’s impact on our ability to carry out this planned work.

To date a total of 36 engagements have been held with social and cultural services across the country who work with the focussed communities of interest. A total of 91 direct outreach engagements (where potential applicants have enquired directly about our services) have been conducted with individuals who may feel they have experienced an unsafe conviction and/or sentence to understand the process and procedures.

To ensure that these individuals are able to engage with employees of Te Kāhui in a culturally safe environment, specialised skills have been prioritised to ensure that Te Kāhui has this capability internally. We have a workforce that is competent in te reo Māori and engaging with Pacific communities including the use of Pacific languages. It is imperative that our people have specialist engagement skills to work with people who have been through significant trauma i.e. victims and whānau of the original crime.

Te Kāhui has worked collegially with key partners and institutions to facilitate our work. The overwhelming feedback is that many of those who have been sentenced and/or convicted are only aware at a superficial level of the process and of their rights.

***“It is of great comfort to learn Pacific peoples who may use your services will be cared from a culturally supportive approach.”***

***– Mapu Maia Pacific Counselling.***

## **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 is outlined above.

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

In Hakihea | December Te Kāhui Board reviewed information outlining systemic themes beginning to emerge from our work to date. The report listed 21 potential themes, and of these, Te Kāhui distilled the list to four key themes that, in its view, were likely to contribute to miscarriages of justice in Aotearoa and, with improvements, would impact parts of the justice system. These key themes were:

- » Access to justice – legal aid and representation of the indigent
- » Eyewitness identification evidence in Aotearoa
- » Section 66 – parties – joint liability
- » Sentencing of Māori and non-Māori – a comparative analysis

Specifically relating to eye-witness identification, the report included case studies (both Te Kāhui, and external cases) and a comparative analysis of best practice and current practice.

In determining what the next steps should be, Te Kāhui considered the level of resourcing required to develop each (or any other) issue, relative to the impact the work might have. A section 12 inquiry<sup>4</sup> in any of these four areas has the potential to allow Te Kāhui to make a meaningful contribution to the improvement of criminal justice in Aotearoa, both broadly, and in particular for Māori.

Work has continued, analysing the issues as they emerge in our work on applications. We have also further developed some themes, including disclosure practices. Finally, our people are preparing a workplan for section 12 inquiry work in 2023 | 2024. They will recommend this plan to Ngā Kaikōmihana | Commissioners, including the possibility of a formalised section 12 inquiry.

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<sup>4</sup> As outlined in the Criminal Cases Review Commission Act 2019.

# Te Aronui | Progress against our key measures for outcomes

Te Kāhui is reporting its second Rīpoata ā-Tau | Annual Report and performance. As of 30 Pipiri | June 2022, no referrals to an appeal court have been made; however multiple section 25 investigations are underway. The first referral made by Te Kāhui is estimated to be well ahead of the three-year operational timeframe that formed part of the initial policy assumptions.

For 2021 | 2022, Te Kāhui had 10 key measures for outcomes. Of these, four were met, three were not met and three 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.

## Ngā Mahi Arotake Tono | Application Review and Investigations

Met	Measure	Target	2021   2022 Achievement	2020   2021 Achievement
Not applicable	Given the over-representation of Māori and Pacific peoples in the criminal justice system, we will ensure that an appropriate proportion of applications from Māori and Pacific applicants move through to a section 25 investigation.	Baseline measure to be completed by March 2022	Māori 38% (5) Pacific Peoples 0% (0)	New measure for 2021   2022
✓	Applications will be acknowledged within three working days of receipt.	95%	98%	95% <sup>5</sup>
Not met	Commission decisions on applications will be communicated to applicants within 20 working days of the decision.	95%	71% <sup>6</sup>	27% <sup>7</sup>
✓	External review of up to 5 proposed decisions conducted to assess whether Te Kāhui reasoning, processes and/or interpretation are appropriate and reasonable	An external assessor agrees that Te Kāhui reasoning, process and/or interpretation in up to 5 decisions are appropriate and reasonable.	Review completed	New measure for 2021   2022
✓	Deliver a report to Commissioners on common themes from applications and initial assessments	Deliver the report by 31 Hakihea   December 2021.	Report delivered to December   Hakihea Commission meeting	New measure for 2021   2022

<sup>5</sup> The target for the 2020|2021 financial year for this performance measure was two working days of receipt.

<sup>6</sup> COVID-19 significantly affected our ability to deliver on this performance measure. It crucially hindered our ability to deliver decisions to applicants in a timely manner, particularly for those with accessibility needs where face-to-face meetings were required.

<sup>7</sup> The measure for the 2020|2021 financial year was 'applicants receive a response within ten working days of the Commissioners making a decision'.

## Ngā Mahi Whakatairanga | Outreach and Education

Met	Measure	Target	2021   2022 Achievement	2021   2022 Achievement
Not met	Te Pou Tarāwaho – Outreach and Education Action Plan initiatives implemented.	Te Pou Tarāwaho – Outreach and Education Action Plan initiatives implemented.	A reprioritisation exercise has been completed. Current activities are being conducted within existing appropriation.	Completed <sup>8</sup>
Not met	Applicants are contacted within 20 working days of being accepted to ensure they are aware of the processes and procedures.	95%	Not applicable <sup>9</sup>	New measure for 2021   2022

## Ā mātou tāngata | Our People

Met	Measure	Target	2021   2022 Achievement	2021   2022 Achievement
Not applicable	Survey staff to ascertain levels of satisfaction and engagement.	Baseline measure completed by March 2022	Completed	New measure for 2021   2022
Not applicable	Workforce planning and development completed, with individual development plans for all employees.	Baseline measure completed by October 2021	Completed	New measure for 2021   2022
✓	Wellbeing programme of action co-designed by staff and implemented.	Completed by Hakihea   December 2021	Completed and launched in Hōngongoi   July 2021	New measure for 2021   2022

Additional measures were reported against in the 2020 | 2021 Annual Report. These measures related to the establishment of Te Kāhui (as 2020 | 2021 was our inaugural year of operation) and/or were specifically linked to the case procedures that were in place at establishment. Given both the change in case procedures in early 2021 and the finalisation of establishment activities, these measures no longer have impact and do not need to be disclosed.

<sup>8</sup> The measure for the 2020|2021 financial year was 'deliver an Outreach and Education strategy' and 'deliver an Outreach and Education implementation plan'.

<sup>9</sup> Our case procedures were changed late in the 2020 | 2021 financial year. Applications now have a triage report completed before they are presented to the Commission. Relevant material is collected and collated, taking account of issues previously dealt with by the relevant appeal court(s), and any fresh evidence or other material provided by the applicant. Te Kāhui also assesses the application against any specified miscarriage of justice risk factors. Because of this change, no cases were accepted in 2021|2022.

# Ngā Tauākī Pūtea Arotake | Audited financial statements

The 2021 | 2022 annual report for Te Kāhui covers the period 1 Hōngongoi | July 2021 to 30 Pipiri | June 2022 and results during the period are shown as 2022 Actual.

The Statement of Performance Expectations 2021 | 2022 budget covers the period 1 Hōngongoi | July 2021 to 30 Pipiri | June 2022 and is shown as 2022 Budget.

Comparative figures are shown as 2021 Actual and cover the 15 month period 3 Paenga-whāwhā | April 2020 to 30 Pipiri | June 2021.

**Te Tauākī whiwhinga pūtea me te whakapaunga utu mō ngā marama e tekau mā rima kua hipa tae atu ki te 30 0 Pipiri | Statement of Comprehensive Income and Expenditure for the 12 months ended 30 June 2022**

		2022 Actual (12 months)	2022 Budget (12 months)	2021 Actual (15 months)
	Note	\$	\$	\$
<b>Income</b>				
Funding from the Crown	2	3,987,000	3,987,000	6,477,000
Interest Income	2	21,656	1,800	1,898
Other Income	2	850	-	3,403
<b>Total income</b>		<b>4,009,506</b>	<b>3,988,800</b>	<b>6,482,301</b>
<b>Expenses</b>				
Remuneration to Auditors		46,345	39,524	37,880
Depreciation & Amortisation		147,915	165,000	111,573
Governance		375,524	468,612	559,961
Investigation Consultants		515,977	566,099	186,730
Personnel	3	1,682,532	1,821,718	976,127
IT Services & Subscriptions		174,271	145,000	237,011
Other Expenses	4	101,484	101,072	157,662
Occupancy & Utilities	4	227,960	255,446	245,204
Outreach & Education		9,966	36,550	20,071
Professional Fees		440,323	373,000	976,430
Travel & Accommodation		15,476	46,320	50,302
<b>Total Expenses</b>		<b>3,737,773</b>	<b>4,018,341</b>	<b>3,558,951</b>
<b>Net Surplus/(Deficit)</b>		<b>271,732</b>	<b>(29,541)</b>	<b>2,923,350</b>
<b>Total Comprehensive Income and Expenses</b>		<b>271,732</b>	<b>(29,541)</b>	<b>2,923,350</b>

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

Te Tauākī Tūnga Pūtea i te 30 o Pipiri | Statement of Financial Position as at 30 June 2022

	Note	2022 Actual	2022 Budget	2021 Actual
		\$	\$	\$
<b>Assets</b>				
<b>Current Assets</b>				
Cash and Cash Equivalents	5	3,285,542	2,860,009	2,917,408
Receivables	6	36,396	60,000	60,881
Prepayments		46,610	15,000	31,471
<b>Total Current Assets</b>		<b>3,368,549</b>	<b>2,935,009</b>	<b>3,009,760</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	7	161,767	274,059	230,913
Intangible Assets	8	26,674	26,674	72,147
<b>Total Non-current Assets</b>		<b>188,441</b>	<b>300,733</b>	<b>303,060</b>
<b>Total Assets</b>		<b>3,556,990</b>	<b>3,235,742</b>	<b>3,312,820</b>
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Payables	9	150,622	190,000	214,074
Employee Entitlements	10	128,894	100,000	74,274
Accruals	11	82,392	80,000	101,122
<b>Total Current Liabilities</b>		<b>361,908</b>	<b>370,000</b>	<b>389,470</b>
<b>Total Liabilities</b>		<b>361,908</b>	<b>370,000</b>	<b>389,470</b>
<b>Net Assets</b>		<b>3,195,082</b>	<b>2,857,742</b>	<b>2,923,350</b>
<b>Equity</b>				
Accumulated Surplus/(Deficit)	13	3,195,082	2,857,742	2,923,350
<b>Total Equity</b>		<b>3,195,082</b>	<b>2,857,742</b>	<b>2,923,350</b>

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

**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 12 months ended 30 June 2022**

		<b>2022 Actual (12 months)</b>	<b>2022 Budget (12 months)</b>	<b>2021 Actual (15 months)</b>
	<b>Note</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Balance at 1 Hōngongoi   July 2021</b>		<b>2,923,350</b>	<b>2,887,283</b>	-
Surplus/(Deficit)		271,732	(29,541)	2,923,350
Total Comprehensive Income and Expenses for the period		271,732	(29,541)	2,923,350
<b>Balance at 30 Pipiri   June 2022</b>	<b>13</b>	<b>3,195,082</b>	<b>2,857,742</b>	<b>2,923,350</b>

The accompanying notes form part of these financial statements.

**Te Tauākī Kapewhiti mō ngā marama e tekau mā rima tae atu ki te 30 o Pipiri | Statement of Cash Flows for the 12 months ended 30 June 2022**

		<b>2022 Actual (12 months)</b>	<b>2022 Budget (12 months)</b>	<b>2021 Actual (15 months)</b>
	<b>Note</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Cash flows from operating activities</b>				
Receipts from the Crown		3,987,000	3,987,000	6,477,000
Other Income		850	-	3,404
Interest Received		21,656	1,800	1,898
Goods and Services Tax (net)		14,271	(2,000)	(3,089,380)
Payments to Employees and Suppliers		(3,622,347)	(3,797,506)	(60,881)
<b>Net Cash Flow from Operating Activities</b>		<b>401,429</b>	<b>189,294</b>	<b>3,332,041</b>
<b>Cash Flows from Investing Activities</b>				
Purchase of Property, Plant and Equipment		(33,295)	(234,921)	(300,950)
Purchase of Intangible Assets			-	(113,683)
<b>Net Cash Flow from Investing Activities</b>		<b>(33,295)</b>	<b>(234,921)</b>	<b>(414,633)</b>
<b>Cash Flows from Financing Activities</b>				
Capital Contribution		-	-	-
Payments under Finance Leases		-	-	-
<b>Net Cash Flow from Financing Activities</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Net (Decrease)/Increase in Cash and Cash Equivalents</b>		<b>368,134</b>	<b>(45,627)</b>	<b>2,917,408</b>
<b>Cash and Cash Equivalents at the beginning of the Financial Period</b>	<b>5</b>	<b>2,917,408</b>	<b>2,905,636</b>	<b>-</b>
<b>Cash and Cash Equivalents at the end of the Financial Period</b>	<b>5</b>	<b>3,285,542</b>	<b>2,860,009</b>	<b>2,917,408</b>

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.

# 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. 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.

This Rīpoata ā-Tau | Annual Report has been released outside of statutory reporting requirements. This delay was due to a change in auditor because of matters beyond the control of Te Kāhui.

The financial statements for Te Kāhui are for the 12 months ended 30 Pipiri | June 2022 and were approved by Te Kāhui Board on 11 Paenga-whāwhā | April 2023.

### 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.

#### **Whakatairite whika | Comparative figures**

The 2021 comparative figures cover the fifteen-month period from 3 Paenga-whāwhā | April 2020 to 30 Pipiri | June 2021. This is due to Te Kāhui being a newly established independent crown entity as of 3 Paenga-whāwhā | April 2020 and the first annual report covering this fifteen-month period.

#### **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 āwhiwhihi | 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:

- » Lease classification – refer to Note 7.

### **Whakamārama 2 Whiwhinga pūtea | Note 2 Income**

#### **Kaute Pūtea kaupapa here | Accounting policy**

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

- a. **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.

- b. **Itareti whiwhinga pūtea | Interest income**

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

- c. **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

	2022 Actual	2021 Actual
	\$	\$
Salaries and wages	1,595,073	899,286
Defined contribution plan employer contributions	47,485	28,545
ACC levy	3,653	-
Increase in annual leave entitlement (note 10)	36,321	48,296
<b>Total personnel costs</b>	<b>1,682,532</b>	<b>976,127</b>

## Utu mō ngā kaimahi | Employee remuneration

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

Total remuneration paid or payable	2022 Actual	2021 Actual
\$100,000 and \$110,000	-	1
\$120,000 and \$130,000	-	1
\$140,000 and \$150,000	1	1
\$150,000 and \$160,000	1	-
<b>\$190,000 and \$200,000</b>	<b>-</b>	<b>1</b>
<b>\$200,000 and \$210,000</b>		
<b>\$230,000 and \$240,000</b>	<b>1</b>	<b>-</b>

During the twelve months ended 30 Pipiri | June 2022 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 twelve months is outlined below and is included in the Governance category.<sup>10</sup>

	2022 Actual	2021 Actual
	\$	\$
Colin Carruthers	219,414	319,668
Paula Rose	44,019	48,227
Kingi Snelgar	20,706	35,902
Virginia Hope	20,514	33,841
Tracey McIntosh	19,145	31,773
Nigel Hampton	17,246	32,719
Tamasailau Suaalii-Sauni	13,121	1,055
Malcolm Inglis <sup>11</sup>	8,000	5,060
Tangi Utikere	-	7,990
<b>Total Board Remuneration<sup>12</sup></b>	<b>362,165</b>	<b>516,225</b>

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

## Whakamārama 4 Ētehi atu utu | Note 4 Specific 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.

<sup>10</sup>The remuneration of Board members is set by the Remuneration Authority.

<sup>11</sup>Malcolm Inglis is a Committee only member, and not a Board member or Commissioner of Te Kāhui.

<sup>12</sup>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.

## 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.

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

	2022 Actual	2021 Actual
	\$	\$
Not later than one year	92,486	100,894
Later than one year and not later than five years	-	92,486
Later than five years	-	-
<b>Total non-cancellable operating lease</b>	<b>92,486</b>	<b>193,380</b>

## Ētehi atu whakapaunga utu | Other Expenses

	2022 Actual	2021 Actual
	\$	\$
Legal expenditure	19,644	32,044
Communication	40,808	51,121
Staff training and support	33,559	27,826
Recruitment costs	7,473	46,671
<b>Total other expenses</b>	<b>101,484</b>	<b>157,662</b>

## Wāhi mahi me ngā wāhi whai painga | Occupancy & Utilities

	2022 Actual	2021 Actual
	\$	\$
Rent	124,123	99,874
Office supplies and maintenance	4,195	51,008
Wifi & internet	51,164	37,416
Other	48,478	56,906
<b>Total occupancy and utilities</b>	<b>227,960</b>	<b>245,204</b>

## 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.

	2022 Actual	2021 Actual
	\$	\$
Cash on hand and at bank	3,285,542	2,917,408
<b>Total cash and cash equivalents</b>	<b>3,285,542</b>	<b>2,917,408</b>

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

(Some exchange versus non-exchange treatment may be amended)

Kaute pūtea kaupapa here | Accounting policy

Short-term receivables are recorded at the amount due, less an allowance for credit losses. Te Kāhui applies the simplified expected credit loss model for recognising lifetime expected credit losses for receivables.

In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics.

Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

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

	2022 Actual	2021 Actual
	\$	\$
Non-Exchange Receivables		
GST receivable	36,396	60,881
<b>Total receivables</b>	<b>36,396</b>	<b>60,881</b>

## 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	1.5-3 years	33.33-67%
Furniture and fittings	3-12 years	8.5-30%
Leasehold improvements	Term of lease	Term of lease

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

#### ***Waimaero 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.

#### ***Waimaero rawa | 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 orange 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:

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

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

#### ***Te whakatau 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 1 Hōngongoi   July 2021	102,046	95,698	103,207	300,951
Additions	11,116	-	22,179	33,295
Adjustments/ disposals	-	-	-	-
<b>Balance at 30 Pipiri   June 2022</b>	<b>113,162</b>	<b>95,698</b>	<b>125,386</b>	<b>334,246</b>

Comparatives	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)
<b>Balance at 30 Pipiri   June 2021</b>	<b>102,046</b>	<b>95,698</b>	<b>103,207</b>	<b>300,951</b>

	Computer equipment	Furniture and fittings	Leasehold Improvements	Total
	\$	\$	\$	\$

#### Accumulated depreciation and impairment losses

Balance at 1 Hōngongoi   July 2021	41,733	11,755	16,550	70,038
Depreciation expenditure	45,556	14,246	42,640	102,442
<b>Balance at 30 Pipiri   June 2022</b>	<b>87,289</b>	<b>26,001</b>	<b>59,190</b>	<b>172,480</b>

#### Book value of property, plant and equipment

At 1 Hōngongoi   July 2021	60,313	83,943	86,657	230,913
<b>At 30 Pipiri   June 2022</b>	<b>25,873</b>	<b>69,698</b>	<b>66,196</b>	<b>161,767</b>

Comparatives	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
<b>Balance at 30 Pipiri   June 2021</b>	<b>41,733</b>	<b>11,755</b>	<b>16,550</b>	<b>70,038</b>
At 3 Paengawhāwhā   April 2020	-	-	-	-

#### Book value of property, plant and equipment

At 30 Pipiri   June 2021	60,313	83,943	86,657	230,913
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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 pūmanā 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%

#### *Waimaero me 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 1 Hōngongoi   July 2021	<b>113,683</b>	<b>113,683</b>
Additions	-	-
Balance at 30 Pipiri   June 2022	<b>113,683</b>	<b>113,683</b>

#### **Accumulated depreciation and impairment losses**

Balance at 1 Hōngongoi   July 2021	41,536	41,536
Amortisation expenditure	45,473	45,473
Balance at 30 Pipiri   June 2022	<b>87,009</b>	<b>87,009</b>

#### **Book value of intangible assets**

At 30 Pipiri   June 2022	<b>26,674</b>	<b>26,674</b>
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Comparatives	Acquired software	Total
	\$	\$

#### **Cost or valuation**

Balance at 3 Paengawhāwhā   April 2020	-	-
Additions	113,683	113,683
Adjustments/ Disposals	-	-
<b>Balance at 30 Pipiri   June 2021</b>	<b>113,683</b>	<b>113,683</b>

#### **Accumulated depreciation and impairment losses**

Balance at 3 Paengawhāwhā   April 2020	-	-
Amortisation expenditure	41,536	41,536
Adjustments/ Elimination of Disposal	-	-
Impairment losses	-	-
<b>Balance at 30 Pipiri   June 2021</b>	<b>41,536</b>	<b>41,536</b>

#### **Book value of intangible assets**

At 30 Pipiri   June 2021	<b>72,147</b>	<b>72,147</b>
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### *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

	2022 Actual	2021 Actual
	\$	\$
Payables under exchange transactions		
Creditors	150,622	214,074
<b>Total payables</b>	<b>150,622</b>	<b>214,074</b>

## 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 kaim ahi | Breakdown of employee entitlements

	2022 Actual	2021 Actual
	\$	\$
Current portion		
Annual leave	84,617	48,296
Salary accrual	44,277	25,978
<b>Total employee entitlements</b>	<b>128,894</b>	<b>74,274</b>

## 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

	2022 Actual	2021 Actual
	\$	\$
Accruals under exchange transactions		
Accrued Expenses	82,392	101,122
<b>Total accruals</b>	<b>82,392</b>	<b>101,122</b>

## Whakamārama 12 Kaupapa warawara | Note 12 Contingencies

### Warawara taumaha | Contingent liabilities

Te Kāhui has no contingent liabilities at 30 Pipiri | June 2022.

### Warawara rawa | Contingent assets

Te Kāhui has no contingent assets as at 30 Pipiri | June 2022.

## 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

	2022 Actual	2021 Actual
	\$	\$
Balance at 1 Hōngongoi   July 2021	<b>2,923,350</b>	-
Surplus/(deficit) from establishment	-	2,122,677
Surplus/(deficit) from 1 Hōngongoi   July 2021 – 30 Pipiri   June 2022 operations	271,732	800,673
<b>Total equity at 30 Pipiri   June 2022</b>	<b>3,195,082</b>	<b>2,923,350</b>

## Haupū 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 Tauutuutu 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

	2022 Actual	2021 Actual
	\$	\$
<i>Board members</i>		
Remuneration (note 3)	362,165	516,225
Full time equivalent Members	7	7
<i>Leadership team</i>		
Remuneration	831,837	659,977
Full time equivalent members	4.5	4.76
<b>Total key management personnel compensation</b>	<b>1,194,002</b>	<b>1,176,202</b>
<b>Total full-time equivalent personnel</b>	<b>11.5</b>	<b>11.76</b>

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 twelve months ended 30 Pipiri | June 2022 for their services as a contractor. The total value of the contract for the twelve months ended 30 Pipiri | June 2022 was \$209,720. The Investigation and Review Manager duties are contracted with Te Kāhui until 30 Pipiri | June 2023.

A transaction was entered into with Finance Advisor during the twelve months ended 30 Pipiri | June 2022 for their services as a contractor. The total value of the contract for the twelve months ended 30 Pipiri | June 2022 was \$79,000. The Finance Advisor duties are contracted with Te Kāhui until 31 Hakihea | December 2022.

## **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**

	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>
Cash and cash equivalents (note 5)	3,285,542	2,917,408
<b>Total financial assets measured at amortised cost</b>	<b>3,285,542</b>	<b>2,917,408</b>

### **Ngā whakapaunga utu | Financial liabilities measured at amortised cost**

	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>
Payables (note 9)	150,622	214,074
Accrued Expenses (note 11)	82,392	101,122
<b>Total financial liabilities measured at amortised cost</b>	<b>233,014</b>	<b>315,196</b>

## **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.

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

The 2021 | 2022 annual report for Te Kāhui covers the period 1 Hōngongoi | July 2021 to 30 Pipiri | June 2022. The Statement of Performance Expectations 2021 | 2022 budget covers the period 1 Hōngongoi | July 2021 to 30 Pipiri | June 2022. 2021 | 2022 budget.

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 increased against budget as interest rates were higher than forecast and higher levels of cash were held in the bank throughout the year.

### ***Hemihemi | Surplus***

A larger surplus than budgeted occurred primarily due to large underspends in Personnel, Governance, Investigation Consultants and Travel & Accommodation, with overspends in Professional Fees and IT Services & Subscriptions partially offsetting this.

During the year Te Kāhui undertook a Baseline funding Review with the aim of ensuring it was operating as effectively and efficiently as possible. Some expenditure was deferred while the review was undertaken. The Baseline Funding Review recommendations are currently being implemented. The Baseline Funding Review provides a benchmark on what is required for Te Kāhui to operate as a sustainable organisation.

### ***Ngā Kaimahi | Personnel***

A decreased spend in Personnel expenditure compared to budget was recorded due to planned parental leave, restructuring of internal teams and delayed recruitment during the twelve months ended 30 Pipiri | June 2022. Recruitment of two roles was delayed while the baseline funding review was undertaken and will be completed in 2022/23.

### ***Mātanga kaitirotiro | Investigation consultants***

Investigation Consultants expenditure was lower than budgeted due to the case cycle and maturity of the case load during the year ended 30 Pipiri | June 2022.

Covid-19 impacted on the access to necessary case information stored across the motu with various Justice sector agencies delaying investigation of some cases until restrictions were reduced,

The higher volume of cases requiring initial assessment resulted in fewer cases progressing to the stage where Investigation Consultants expenditure would be incurred. 90 cases were closed following the introduction of the initial assessment process from Pipiri | June 2021 did not progress to more in-depth investigation. The larger number of cases requiring an initial assessment also reduced the resources available for more complex investigations.

### ***Mana Whakahaere | Governance***

A reduced Governance expenditure compared to budget was recorded due to a policy Te Kāhui Board introduced in Haikhea | December which capped Commissioner fees, regardless of work undertaken. Prior to this decision, governance expenditure was on a overspend trajectory.

### ***Hāereere me ngā Wāhi Noho | Travel & Accommodation***

A decreased spend in Travel & Accommodation compared with budget was primarily due to government-imposed restrictions on travel due to Covid-19. The limited the ability for Te Kahui staff members to travel and engage with the local community.

### **Commission and Governance Fees**

Te Kāhui Board introduced a capping mechanism on their own fees in response to recommendations from the Baseline Funding Review.

### ***Ngā Utu ā-Ngaio | Professional Fees***

An overspend in Professional fees compared with budget was primarily due to contractors hired to cover planned parental leave.

### ***Ratonga Hangarau mōhiohio me ngā Tūhonotanga | IT Services & Subscriptions***

An overspend in IT Services & Subscription costs compared with budget was primarily due to an increase in IT Support Costs and Hosting expenses.

### ***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 twelve months ended 30 Pipiri | June 2022.

#### ***Āhuatanga ūkiko | Property, plant and equipment***

There was less investment made in property, plant and equipment than budgeted for the twelve months ended 30 Pipiri | June 2022. This was primarily due to the large investment during 2021 meaning minimal assets were required to be replaced or invested in this financial year. The case management system was also deferred until after the baseline Funding Review was completed, as changes to processes were expected the Case Management System will be implemented in 2023.

### ***Te Tauākī Kapewhiti | Statement of cash flows***

A better-than-expected cash flow from operating activities position was recorded due to increased interest received alongside a reduction in the expected payments to employees and suppliers.

# Te Pūrongo ā te Kaitātari Kaute Motuhake I

## Independent Auditor's report

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### To the readers of Te Kāhui Tātari Ture | Criminal Cases Review Commission's financial statements and performance information for the year ended 30 June 2022

The Auditor-General is the auditor of Te Kāhui Tātari Ture | Criminal Cases Review Commission (the Commission). The Auditor-General has appointed me, Glenn Keaney, using the staff and resources of KPMG 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 29 to 43, that comprise the statement of financial position as at 30 June 2022, the statement of comprehensive revenue and expenses, statement of changes in equity and statement of cash flows for the year 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 27 to 28.

In our opinion:

- » the financial statements of the Commission on pages 29 to 43:
  - > present fairly, in all material respects:
    - its financial position as at 30 June 2022; and
    - its financial performance and cash flows for the year 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 27 to 28:
  - > presents fairly, in all material respects, the Commission's performance for the year ended 30 June 2022, 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
      - its actual revenue and output expenses as compared with the 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 11 April 2023. 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 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 Commissioner's 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.

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 Commissioners are responsible for the other information. The other information comprises the information included on pages 2 to 26, 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.

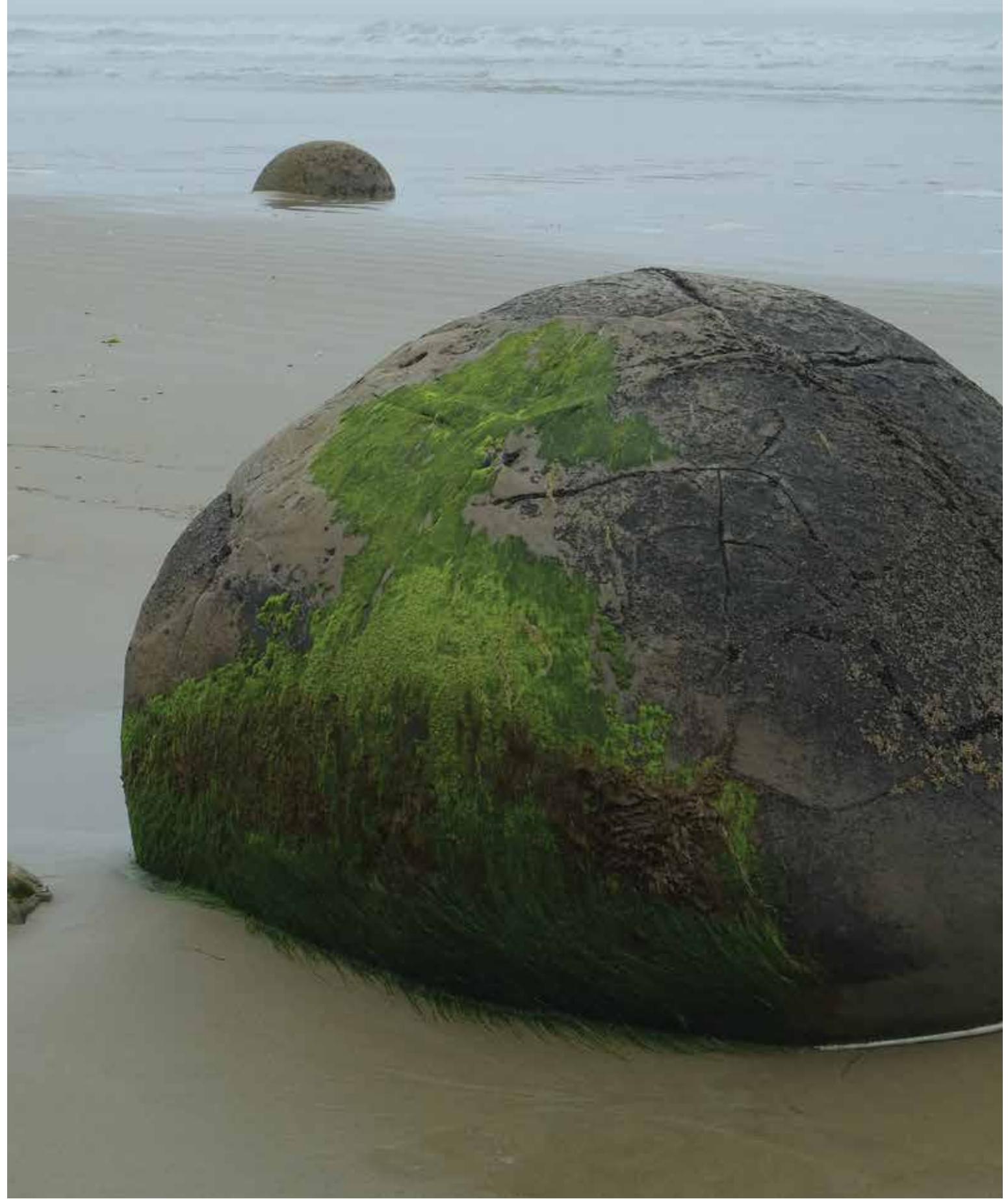


**Glenn Keaney**

KPMG New Zealand

On behalf of the Auditor-General

Tauranga, New Zealand





# Te Kāhui Tātari Ture

Criminal Cases  
Review Commission

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