

Briefing for decision

To support the presentation of accountability documents for the Health and Disability Commissioner

Date due to MO: 17 November 2025 **Action required by:** 24 November 2025

Security level: IN CONFIDENCE **Reference:** H2025075403

To: Hon Simeon Brown, Minister of Health

Consulted: Health New Zealand: ☐

Proactive release: This **title** is proposed by the Ministry of Health for proactive release: ☒

Contact for telephone discussion

Name	Position	Telephone
Kirsten Stephenson	Group Manager, Health System Monitoring, Performance and Governance	s 9(2)(a)
Nicola Holden	Acting Manager, Crown Entity Monitoring, Performance and Governance	

Minister's office to complete:

☐ Approved ☐ Decline ☐ Overtaken by events

☐ Needs change ☐ Seen

☐ See Minister's Notes ☐ Withdrawn

Comment:

Briefing for decision

To support the presentation of accountability documents for the Health and Disability Commissioner

Security level: IN CONFIDENCE **Date:** 17 November 2025

To: Hon Simeon Brown, Minister of Health

Purpose of report

1. This briefing provides a review of the Health and Disability Commissioner (HDC) 2024/25 annual report, including an overview of the associated audit findings and a summary of its year-end performance. It also outlines the process for presenting the 2024/25 annual report, along with the 2025-2029 Statement of Intent (SOI) and 2025/26 Statement of Performance Expectations (SPE) to the House of Representatives, which is a requirement under the Crown Entities (CE) Act.

Summary

2. All Crown entities are required to produce an annual report as soon as practicable after the end of each financial year under the CE Act. On 17 November 2025 HDC provided to your office a copy of their 2024/25 annual report, which has been audited by Audit New Zealand on behalf of the Office of the Auditor-General.
3. The Ministry has reviewed the annual report of HDC and the associated audit report. The audit opinion is that HDC's financial statements and performance information fairly represent HDC's performance as at 30 June 2025, complies with generally accepted accounting practice in New Zealand and does not identify any audit qualifications or matters of emphasis.
4. The Ministry reviewed the 2025/26 SPE and provided formal feedback on your behalf (H2025066764 refers). The Ministry also reviewed HDC's 2025-2029 SOI on your behalf and advised your office accordingly. As part of the final process under the CE Act, you are required to present the 2024/25 annual report, along with the 2025/26 SPE and the 2025-2029 SOI to the House of Representatives by 24 November 2025.

Recommendations

We recommend you:

- | | |
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| <ol style="list-style-type: none"> a) Note the responsible Minister of the Crown entity must present the Crown entity's annual report to the House of Representatives within 5 working days after the responsible Minister receives the annual report. b) Note HDC's 2024/25 annual report, 2025-2029 SOI, and the 2025/26 SPE should be presented to the House of Representatives together. | Yes/No |
|--|---------------|

- c) **Agree** to present the accountability documents outlined in recommendation (b) to the House of Representatives, by 24 November 2025. **Yes/No**



Kirsten Stephenson, Group Manager
Health System Monitoring
Performance and Governance
Date:

Hon Simeon Brown
Minister of Health
Date:

PROACTIVELY RELEASED

To support the presentation of accountability documents for the Health and Disability Commissioner

Background

5. Under the requirements of the CE Act, all Crown entities must provide a series of accountability documents for presentation in the House of Representatives by their responsible Minister. These entity specific documents include the SOI, SPE, and annual report.
6. The annual report provides information on a Crown entity's performance for the 2024/25 financial year, measured against requirements specified in their 2024/25 SPE and Letter of Expectations.
7. All Crown entities are required to produce an audited annual report as soon as practicable after the end of each financial year under the CE Act. To do this, once audited, Crown entities are required to provide their annual report to their responsible Minister no later than 15 working days after receiving the audit report. The responsible Minister must then present the Crown entity's annual report to the House of Representatives within 5 working days of receiving the annual report, and Crown entities must publish their annual report within 10 working days of supplying it to the Minister.
8. SOIs and SPEs are generally completed earlier in the year, and the publishing requirement for SOIs and SPEs is slightly different, as Crown entities are required to publish their SOIs and SPEs as soon as practicable after providing the final document to the Minister, which HDC has already done.
9. No matter the timeframe of completion, as part of the final process under the CE Act, you are required to present all three documents: the 2024/25 annual report, the 2025-2029 SOI, and the 2025/26 SPE to the House of Representatives by 24 November 2025.
10. The Ministry supports the process by ensuring accountability documents from Crown entities are provided to your office and to the House office within statutory timeframes, and you receive summary information about the documents to be presented.

Annual Report

11. The Ministry has reviewed the annual report of HDC and the associated audit report and notes that the annual report complies with the requirements of the CE Act and HDC has achieved all its performance measures for 2024/25.
12. Having assessed:
 - a. the statement of financial position,
 - b. the statement of comprehensive revenue and expenses,
 - c. statement of changes in equity
 - d. statement of cash flows for the 2024/25 financial year, and
 - e. the performance information reported in the annual report,

Audit New Zealand believes the information presents fairly the performance of HDC in all material respects and complies with generally accepted accounting practices in New Zealand.

13. The audited financial result for 2024/25 shows a surplus of \$1.596 million, against a planned deficit of \$(0.183) million. The favourable variance is due underspends in personnel and other expenditure, as well as additional Crown funding above budget. The result for 2024/25 is favourable compared with HDC's result for 2023/24 which was a deficit of \$(0.140) million.

	2024/25 Audited Actuals	2024/25 Budget per SPE	2023/24 Audited Actuals
HDC	\$1.596 million	\$(0.183) million	\$(0.140) million

Code of Expectations for health entities' engagement with consumers and whānau (the code)

14. Section 60 of the Pae Ora (Healthy Futures) Act 2022 (Pae Ora Act), requires health entities to report annually on how they have given effect to the code. Although HDC is not defined as a health entity under the Pae Ora Act, they have included a high-level summary of how they have embedded the principles of the code into their work. For example, HDC uses their complaints data to highlight the consumer and whānau voice in quality and safety.

Next steps

15. Crown entities have provided the required number of copies of these documents to the House office who are waiting for your office to provide the necessary authorisation for these accountability documents to be presented to the House.

ENDS.