

Independent Reporting Mechanism

Action Plan Review:
New Zealand 2026–2028

Open
Government
Partnership



Independent
Reporting
Mechanism

Table of Contents

Section I. Overview	2
Section II. Promising Commitments	4
Section III. Methodology	11
Annex I. Commitment Data	13
Annex II. Action Plan Co-Creation	14

Section I. Overview

New Zealand’s fifth action plan includes two promising commitments on government corruption and conflict of interest disclosure. Government and civil society developed commitments within areas approved by government, aligned with the Action Plan to Strengthen Integrity 2025-2028. The OGP process would benefit from focused efforts to engage civil society during implementation.

New Zealand’s fifth action plan includes four commitments, two of which envision promising reforms on government accountability. Commitment 2 plans to develop a systemic tool to help government departments identify insider fraud and corruption risks. Commitment 4 intends to improve transparency of senior government leaders’ conflicts of interest.

The other two commitments plan reviews of important anti-corruption areas – Commitment 1 on whistleblower protection and Commitment 3 on government-private sector career transitions. However, they do not outline steps to translate the reviews into concrete reforms. Overall, there are fewer ambitious commitments in this action plan than in the previous one.

The action plan’s development process was overseen by the Public Service Commission (PSC). It was co-created in the last quarter of 2025 within the parameters of a government-set brief aligned to the Action Plan to Strengthen Integrity 2025-2028.¹ The Minister for the Public Service approved commitment areas for the plan,² which were announced to civil society and the public in an August email newsletter about the launch of the co-creation process. PSC also published timely information on its refreshed OGP website throughout the co-creation process. In September and

November, following an online information session, PSC held three online workshops for government and civil society stakeholders to develop commitments within the areas approved by the Minister. PSC finalised the action plan in December. Its approach to co-creation drew on lessons learned from previous plans and met the minimum requirements of the OGP Participation and Co-Creation Standards. Civil society participants expressed their concern that the level of engagement opportunities for OGP action plan development had declined. They highlighted constraints to the scope of commitments, limited input in final commitments, and the desire for a multi-stakeholder forum.³ In some cases this deterred participation by organisations that had formerly been active in OGP.⁴

At a Glance

MEMBERSHIP

2013

Joined OGP

COMMITMENTS

4/4

Open government lens

0/4

Substantial potential for results

PROMISING COMMITMENTS

- Develop a corruption risk assessment tool
- Explore options to improve transparency of senior leaders’ conflicts of interest

Met the minimum requirements during co-creation: Yes

Implementation could benefit from focused efforts on collaboration. Continuing the approach to co-creation, PSC intends for two meetings a year to report back on progress to civil society, and it is continuing email newsletters. Further involving civil society in the implementation of commitments through working groups and a renewed space for multistakeholder dialogue and oversight may help to secure engagement for the current and future action plan processes. This could help maintain action plan priorities following the national government election in November 2026 and respond to civil society requests for involvement in commitments' implementation and governance oversight.⁵

¹ "Action plan to strengthen integrity, 2025-2028," Public Service Commission, accessed 17 April 2026, <https://www.publicservice.govt.nz/role-and-purpose/integrity-and-conduct/work-we-are-doing-to-strengthen-integrity-and-conduct>.

² "Cabinet paper for lodging and talking points - "Open Government Partnership National Action Plan 5,"" Public Service Commission, 28 July 2025, <https://www.publicservice.govt.nz/assets/DirectoryFile/MoSR-2025-0626-REPORT-Cabinet-paper-for-lodging-Open-Government-Partnership-National-Action-Plan-5.pdf>.

³ "OGP NAP 5 Workshop 1 record of discussion," Public Service Commission, 11 September 2025, <https://www.publicservice.govt.nz/assets/OGP-NAP5-Workshop-1-record-of-discussion.pdf>; "OGP NAP 5 Workshop 2 record of discussion," Public Service Commission, 23 September 2025, <https://www.publicservice.govt.nz/assets/OGP-NAP5-Workshop-2-record-of-discussion.pdf>; "Comments on the draft 5th National Action Plan," New Zealand Council for Civil Liberties, 8 December 2025, <https://nzcl.org.nz/open-government-partnership-comments-on-draft-commitments-and-draft-5th-national-action-plan/#draft-plan>; Steven Ensslen (New Zealand Council for Civil Liberties), correspondence with the IRM, 10 May 2025.

⁴ "Ministerial letter re OGP NAP5," Trust Democracy, 9 October 2025, <https://trustdemocracy.nz/wp-content/uploads/2025/10/Ministerial-letter-re-OGP-NAP5.pdf>; Max Rashbrooke (School of Government, Victoria University of Wellington), correspondence with the IRM, 6 February 2026; Ensslen, correspondence.

⁵ "OGP NAP 5 Workshop 1," Public Service Commission; "OGP NAP 5 Workshop 2," Public Service Commission; "OGP NAP 5 Workshop 3 record of discussion," Public Service Commission, 26 November 2025, <https://www.publicservice.govt.nz/assets/OGP-NAP5-Workshop-3-record-of-discussion.pdf>; "Comments on draft commitments," New Zealand Council for Civil Liberties, 28 November 2025, <https://nzcl.org.nz/open-government-partnership-comments-on-draft-commitments-and-draft-5th-national-action-plan/#draft-commitments>.

Section II. Promising Commitments

This section analyses commitments with the most promise to achieve notable results, according to IRM assessment. Promising commitments address a policy area important to stakeholders or the national context. They must be verifiable, have an open government lens, and a modest or substantial potential for results. This review looks at challenges, opportunities, and recommendations to support implementation.

Table 1. Promising Commitments

Commitment 2: This commitment plans to deploy a tool to help government departments identify insider fraud and corruption risks.
Commitment 4: This commitment aims to improve the transparency of senior government leaders' conflicts of interest.

Commitment 2: Develop a corruption risk assessment tool

Implementer: Serious Fraud Office

For a complete description, see Commitment 2 of the [action plan](#).

Context and objectives

Through this commitment, the Serious Fraud Office aims to develop a corruption risk assessment tool for public sector agencies. Following a successful pilot with six agencies in 2025, the commitment plans to develop and publish a tool for wider use. Deployment of the tool is meant to identify and mitigate fraud and corruption in the New Zealand public sector, which by global estimates (along with error), could amount to between \$601 million to \$7.48 billion of public funds lost annually.¹ The six agencies that participated in the pilot, responsible for \$5.5 billion in public funding, saw 446 cases of alleged and prevented corruption in a 15-month period.² Internationally, New Zealand ranks in the top five of the Corruption Perceptions Index, although its score has seen a decline over recent years.³

This commitment continues the objective of previous OGP action plans that undertook integrity reforms. New Zealand's first action plan implemented some changes suggested by the Transparency International National Integrity System report,⁴ and its fourth action plan began work on a national counter fraud and corruption strategy which remains unfinished.⁵

Potential for results: Modest

Implementation of the corruption risk assessment tool at scale could lead to actions mitigating or eliminating the risks identified in all public sector departments and crown entities. This could prevent loss of public funds, helping ensure their use for the public service delivery purposes intended. However, agencies' uptake of the tool is expected to be optional.

Building from the lessons learned in the 2025 pilot programme, the commitment intends to refine the tool's scope in consultation with civil society organisations, including Transparency International New Zealand, and public sector agencies, including some agencies that participated in the pilot. The pilot deployed a tool for self-assessment of agencies' detection controls (insurance, investigations, fraud and corruption reporting systems) and prevention controls

(procurement, integrity framework, third party suppliers, internal controls and record keeping, workforce screening, senior management commitment, awareness education and training, internal audit, fraud and corruption control system, risk assessment, responsibility and accountability). The pilot's tool was developed by the Anti-Corruption Taskforce,⁶ based on the Australian Standard on Fraud and Corruption Control,⁷ an Australian government reporting system, and international standards on risk management.⁸

Once the commitment's corruption risk assessment tool is completed, implementers plan to support its use by public sector agencies through the existing Serious Fraud Office Counter Fraud Centre community of practice, which also offered support during the pilot. The community of practice meets regularly to discuss counter fraud initiatives and exchange lessons learned. It included 35 agencies by 2026.⁹ Beyond knowledge sharing and peer support, the commitment does not include other measures or incentives to ensure effective and comprehensive adoption of the tool in the targeted agencies.

According to government and civil society stakeholders, this tool offers a promising step toward government accountability.¹⁰ Transparency International New Zealand has long supported the need to focus on corruption and insider fraud risk in the public sector.¹¹ The agencies that participated in the pilot found it useful, as previously they did not have other structured mechanisms to assess or prioritise internal fraud and corruption risks. This commitment responds to their feedback that a further tool to identify corruption risks would benefit their work.¹² Representatives of the Serious Fraud Office also noted that the commitment had a positive starting point for achieving its goals. Plans for implementation accounted for challenges faced during related efforts in the past. As a result, the commitment relies solely on already committed Serious Fraud Office resources. They also highlighted executive leadership team support and monitoring for this commitment as an organisational priority.¹³

Opportunities, challenges, and recommendations during implementation

This commitment's success will rely on the level of uptake of the corruption risk assessment tool by public sector agencies, as the tool is expected to be optional. Collaboration with civil society experts during the implementation process can build public support encouraging uptake. The commitment's success will also depend on maintaining ministerial support and building public sector agencies understanding of corruption risks.¹⁴ In addition, publicly disclosing the tool's assessments will mean navigating the balance between information that could prevent fraud, and information about gaps in agencies' practices that could be misused to perpetrate fraud. Alongside disclosures, anti-corruption results will rely on agencies taking swift action to correct gaps they identify in their practices. To support implementation, the IRM recommends:

- **Continue collaborating with civil society on implementation.** In addition to planned consultation workshops, the Serious Fraud Office could consider convening a working group to guide implementation of the tool, including government, civil society, and private sector organisations listed as supporting stakeholders for the commitment. Organisations involved in co-creation of the commitment could offer useful expertise—such as Transparency International New Zealand and the New Zealand Council for Civil Liberties.
- **Monitor use of the tool.** The Serious Fraud Office executive leadership team can support establishment of a public system to monitor and report on uptake of the tool and results of its use in a single location. For example, inclusion as a standard section in annual reports to parliament would raise the opportunity for public scrutiny of the application and

results of the tool's use. This would allow civil society to support relevant accountability measures.¹⁵ An additional step would be for the Public Service Commissioner to further strengthen the system leadership role of the Chief Executive of the Serious Fraud Office for oversight anti-fraud and insider corruption across the public sector. The IRM recommends that the Serious Fraud Office continues its practice of awareness-raising through publication of successful prosecutions and preventions.¹⁶

- **Support uptake of the tool by public sector agencies.** The Public Service Commission could consider training and performance requirements for public sector agencies' Chief Executives and key executive positions to use the tool in their governance and leadership capacities and raise their awareness of the benefits to be gained and losses prevented. The Commissioner could consider building the requirement to use the tool effectively into Chief Executive performance agreements and requiring Board Chairs to do the same.

Commitment 4: Explore options to improve transparency of senior leaders' conflicts of interest

Implementer: Public Service Commission

For a complete description, see Commitment 4 of the [action plan](#).

Context and objectives

Under this commitment, the Public Service Commission (PSC) intends to scope options to improve transparency of conflicts of interest held by senior leaders in the public sector. The PSC's current model standard requires Chief Executives (CEs) of government departments and crown entities to declare and manage any conflicts of interest.¹⁷ However, these declarations are not published and the process to oversee and monitor conflicts is not transparent. In comparison, Members of Parliament and Cabinet ministers are required to declare all pecuniary and other special interests, and an updated register of these is published annually.¹⁸

Potential for results: Modest

This commitment aims to make public sector senior leaders' conflicts of interest more transparent and subject to a regime similar to that already in place for Members of Parliament and Cabinet Ministers.¹⁹ As written, the commitment milestones are limited to scoping options for this reform. However, the Public Service Commissioner has expressed the intention to take corresponding action to implement annual publication of information, strengthening the commitment's potential for results.

After investigating conflict of interest in one agency,²⁰ the Public Service Commissioner sent a letter to all public sector CEs stating his aim for a more consistent, system-wide approach. He expressed the intent to consult with CEs and Board Chairs,²¹ and by the end of 2026, to develop an approach to transparently publish information about conflicts of interest. This is to cover what information will be published, where the information will be published, and privacy considerations. Given the statutory role of the Commissioner, this is a promising indication that the options the commitment develops could be put into practice.²² Going beyond the commitment's milestones, PSC has expressed the intention to release publicly available information on public sector CEs interests and management of conflicts, in line with the practice for Members of Parliament and Cabinet Ministers.²³ It has not yet determined how this will be implemented – whether through a model standard or other methods.²⁴

The potential accountability applications of this information on public sector senior leaders' conflicts of interest are illustrated by widespread usage of the existing public information on Members of Parliament and Cabinet Ministers. With this information, journalists and civil society have frequently drawn public attention to private interests' role in policymaking, following money in political finance to the decisions that result.²⁵ One stakeholder transferred this information into an online tool to help the public explore interests across Members of Parliament and political parties when deciding who to vote for.²⁶ These stakeholders could likewise apply information on public sector senior leaders' conflicts of interests to efforts to curb undue influence in government decision-making.

Government and civil society stakeholders see this commitment as an opportunity to make progress towards a more accountable government. Transparency International New Zealand and the Public Service Commission reported that beginning annual publication of this information on CE's of government departments is achievable during the action plan period, given that the decision-making authority and means to require compliance rests with the Public Service Commissioner and is not subject to approval by ministers.²⁷ The Integrity Institute and Health Coalition Aotearoa support transparency requirements as a component of conflict of interest reform. They expressed that these are important steps to ensure that government decisions benefit the public, rather than private interests.²⁸

Opportunities, challenges, and recommendations during implementation

Opening information on public sector senior leaders' conflicts of interest could offer an important tool for accountability. It is essential for these public disclosures to be at least as rigorous as for Members of Parliament, giving journalists and civil society stakeholders the opportunity to effectively use this information to aid anti-corruption efforts. In addition, following a change of the minister responsible in April 2026, this effort will depend on continued support for transparency from the new minister. Success will also depend on proactively building public sector CE's support for these disclosures, continuing from the Public Service Commissioner's letter, as well as building support from the Ministers who can approve disclosures for CE's or Boards of Crown entities. This could benefit from actively recruiting champions from Members of Parliament across the political spectrum, public sector senior leaders, and civil society. To support this effort, the IRM recommends:

- **Collaborate with civil society on implementation.** To guide implementation of the commitment, PSC could draw on civil society organisations' expertise and support to build momentum for public disclosure from key stakeholders in government and civil society. To this end, PSC could consider convening a government-civil society working group for the commitment.
- **Train public sector CE's and their staff.** In tandem with new transparency requirements, PSC could offer training on conflict of interest to public sector CE's and their staff. This training could be developed by drawing on local expertise, OGP counterparts,²⁹ and international good practice.³⁰
- **Update the commitment to reflect plans for disclosure.** To raise this commitment's potential for results, the PSC could add milestones reflecting its plan to implement the intended disclosure regime. This could contribute to accountability and momentum towards this reform.
- **Consider disclosures by other key positions.** As PSC develops a conflict-of-interest disclosure regime for public sector CE's, it could also consider including agencies' lead

procurement employees, chief financial officers, internal auditors, and any other key positions. This could add a further layer of transparency about the interests and conflicts of all key decision makers in government organisations.³¹

Other commitments

Other commitments that the IRM did not identify as promising are discussed below.

Commitment 1 plans to publish a review of public sector agencies' practices applying the Protected Disclosures (Protection of Whistleblowers) Act 2022 and consequences for retaliating against whistleblowers. It will consider establishing a community of practice and publishing data on protected disclosures. Whistleblower protection is an important area for reform – the findings of the Public Service Census 2025, completed by 68.5% of public servants, found nearly half would not report wrongdoing because they feared retaliation or reprisals, did not believe any action would be taken, or worried it would affect their career.³² Beyond the current milestones, implementers could consider concrete actions to strengthen whistleblower protections, such as changes to legislation, improved guidance and support, and penalties for prevention or deterrence of disclosure.³³ Counterparts in Spain and the Republic of Korea offer different approaches to using OGP commitments as a mechanism for strengthening whistleblower protection.³⁴

Under Commitment 3, the Public Service Commission (PSC) aims to produce a discussion document on ethical government-private sector career transitions. Civil society stakeholders have seen this as critical issue in recent years, viewing the revolving door between the government and private sector as detrimental to the integrity of policymaking.³⁵ To develop a balanced summary of the problems and possible pathways forward, PSC plans to draw on international approaches and include civil society in a reference group. PSC could consider adding steps to implement the findings of the discussion document through reforms to the government-private sector career transition process. Instead of dissolving the reference group after publication of the discussion document, PSC could also consider retaining the group to help socialise policy options for improvement and build support for reform.

¹ "UK Government Counter Fraud Function report: Fraud Loss in the New Zealand Public Sector," Serious Fraud Office, December 2021, <https://www.sfo.govt.nz/publications/proactive-information-releases>.

² "Anti-Corruption Taskforce pilot report: Assessing fraud and corruption risks in the New Zealand public sector," Serious Fraud Office, February 2026, <https://www.sfo.govt.nz/fraud-and-corruption/what-we-do/anti-corruption-taskforce-pilot>.

³ "Corruption Perceptions Index," Transparency International New Zealand, accessed 30 March 2026, <https://www.transparency.org.nz/corruption-perceptions-index>.

⁴ "National Integrity System Assessment," Open Government Partnership, accessed 30 March 2026, <https://www.opengovpartnership.org/members/new-zealand/commitments/NZ0003/>.

⁵ "National Counter Fraud and Corruption Strategy," Open Government Partnership, accessed 30 March 2026, <https://www.opengovpartnership.org/members/new-zealand/commitments/NZ0027/>.

⁶ "Anti-Corruption Taskforce pilot report," Serious Fraud Office.

⁷ "8001-2021 Fraud and Corruption Control Standards," Standards Australia, May 2021, <https://www.counterfraud.gov.au/library/8001-2021-fraud-and-corruption-control-standards>.

⁸ "ISO 31000:2018 Risk management — Guidelines," ISO, last reviewed 2023, <https://www.iso.org/standard/65694.html>.

⁹ Public Service Commission, pre-publication comments, 24 June 2026.

¹⁰ Andrew Ecclestone, (New Zealand Council for Civil Liberties), correspondence with IRM, 16 March 2026; Julie Haggie (Transparency International New Zealand), correspondence with IRM, 9 March 2026; Lydia McKinnon (Public Service Commission), interview and correspondence with IRM, February 2026.

¹¹ "National Integrity System Assessment," Transparency International New Zealand, accessed 11 June 2026, <https://www.transparency.org.nz/national-integrity-system-assessment>;

“The Corruption Connection,” Transparency International New Zealand, 5 March 2026, <https://www.transparency.org.nz/blog/the-corruption-connection>; “New Report Exposes Gaps In Public Sector Anti-Corruption Controls,” Transparency International New Zealand, 11 February 2026, <https://www.transparency.org.nz/blog/new-report-exposes-gaps-in-public-sector-anti-corruption-controls>.

¹² “Anti-Corruption Taskforce pilot report,” Serious Fraud Office.

¹³ Rose Rehm and Rachel Jordan (Serious Fraud Office), interview by IRM, 12 March 2026.

¹⁴ Haggie, correspondence.

¹⁵ Haggie, correspondence; Ecclestone, correspondence; Keitha Booth (civil society participant in co-creation), correspondence with IRM, 11 March 2026.

¹⁶ For example, Public Service Act, 2020, sec. 56, <https://legislation.govt.nz/act/public/2020/40/en/latest/#LMS242924>.

¹⁷ The Public Service Commissioner has the power to mandate minimum expectations for government agencies and staff in model standards, see Public Service Act, 2020 sec. 17(3), <https://legislation.govt.nz/act/public/2020/40/en/latest/#LMS356879>; The Model Standards on Integrity and Conflicts of interest can be found on the Public Service Commission website, <https://www.publicservice.govt.nz/guidance/model-standards-conflicts-of-interest>.

¹⁸ Department of the Prime Minister and Cabinet, *Cabinet Manual* (Cabinet Office, 2023), para. 2.58, <https://www.dPMC.govt.nz/our-business-units/cabinet-office/supporting-work-cabinet/cabinet-manual/2-ministers-crown-appointment-role-and-conduct/conduct-public-duty-and-personal-interests>; Register of Pecuniary and Other Specified interests of Members of Parliament, New Zealand Parliament, <https://www3.parliament.nz/en/mps-and-electorates/members-financial-interests>.

¹⁹ See Department of the Prime Minister and Cabinet, *Cabinet Manual* (Cabinet Office, 2023), para. 2.56-2.62, <https://www.dPMC.govt.nz/our-business-units/cabinet-office/supporting-work-cabinet/cabinet-manual/2-ministers-crown-appointment-role-and-conduct/conduct-public-duty-and-personal-interests>.

²⁰ “Investigation into the Teaching Council of Aotearoa New Zealand,” Public Service Commission, 17 February 2026,

²¹ This consultation is a requirement of the Public Service Act, 2020 sec. 17(3).

²² Letter to Public Sector Chief Executives and Board Chairs from Public Service Commissioner on 17 February 2026, letter provided to IRM by Vishnu Seger (Public Service Commission), 23 March 2026.

²³ Lydia McKinnon (Public Service Commission), correspondence with IRM, February 2026; Vishnu Seger (Public Service Commission), correspondence with IRM, 23 March 2026; Letter to Public Sector Chief Executives and Board Chairs, provided to IRM.

²⁴ Public Service Commission, pre-publication comments, 24 June 2026.

²⁵ For example, “Bryce Edwards: MPs’ financial interests under scrutiny,” Democracy Project, 24 May 2024, <https://democracyproject.nz/2024/05/24/bryce-edwards-mps-financial-interests-under-scrutiny/>; Susan Edmunds, “Here’s what MPs own shares in,” *RNZ*, 9 September 2025, <https://www.rnz.co.nz/news/political/572484/here-s-what-mps-own-shares-in>; “Conflicts of interest: How Politicians Put Their Mates Before Your Interests,” The Integrity Institute, accessed 17 April 2026, <https://theintegrityinstitute.org.nz/lobbying-workstream/>.

²⁶ “NZ Open Register of Pecuniary Interests,” accessed 17 April 2026, <https://open-register-of-pecuniary-interests.ioshmcarthur.com/>.

²⁷ Haggie, correspondence; McKinnon, interview and correspondence.

²⁸ “Level the Lobbying Playing Field,” Health Coalition Aotearoa, accessed 14 April 2026, <https://www.healthcoalition.org.nz/campaigns/regulate-lobbying/>; “Conflicts of interest,” The Integrity Institute.

²⁹ “Political Finance,” Open Government Partnership, accessed 17 April 2026, <https://www.opengovpartnership.org/open-gov-guide/anti-corruption-political-finance/>.

³⁰ For example, OECD Legal Instruments, *Recommendation of the Council on OECD Guidelines for Managing Conflict of Interest in the Public Service*, (OECD, 2003), <https://legalinstruments.oecd.org/en/instruments/OECD-LEGAL-0316>; “Preventing and Managing Conflicts of Interest in the Public Sector Good Practices Guide,” World Bank Group, OECD, UNODC, July 2020, <https://www.unodc.org/documents/corruption/Publications/2020/Preventing-and-Managing-Conflicts-of-Interest-in-the-Public-Sector-Good-Practices-Guide.pdf>.

³¹ Ecclestone, correspondence.

³² “Public Service Census 2025,” Public Service Commission, March 2025, <https://www.publicservice.govt.nz/data/public-service-census/summary-reports-and-technical-information>.

³³ Ecclestone, correspondence.

³⁴ “Spain Establish legal whistleblower protections,” Open Government Partnership, <https://www.opengovpartnership.org/members/spain/commitments/ES0049/>; “Republic of Korea Strengthening

Whistleblower Protections,” Open Government Partnership, <https://www.opengovpartnership.org/members/republic-of-korea/commitments/KR0065/>.

³⁵ For example, Bryce Edwards, “The Revolving Door from Luxon’s Beehive to lobbying,” LinkedIn, 30 July 2025 <https://www.linkedin.com/pulse/revolving-door-from-luxons-beehive-lobbying-bryce-edwards-v5uhc/>;

“Action point 2: Slow the “revolving door” between government and lobbying roles,” Health Coalition Aotearoa, accessed 16 June 2026, <https://www.healthcoalition.org.nz/campaigns/regulate-lobbying/revolving-door/>;

Anna Whyte, “Who’s coming, who’s going: Public servant revolving door keeps spinning,” *The Post*, 18 November 2025, <https://www.thepost.co.nz/politics/360888506/whos-coming-whos-going-public-servant-revolving-door-keeps-spinning>.

Section III. Methodology

This product is a concise, independent, technical review of the characteristics of the action plan and the strengths and challenges the IRM identifies to inform a stronger implementation process. The IRM highlights commitments that have the highest potential for results, represent a high priority for country stakeholders, acknowledged as a priority in the national open government context, or a combination of these factors.

The IRM products provided during a national action plan cycle include:

- **Co-Creation Brief:** A concise brief that highlights lessons from previous IRM reports to support a country's OGP process, action plan design, and overall learning.
- **Action Plan Review:** A technical review of the characteristics of the action plan and the strengths and challenges the IRM identifies to inform a stronger implementation process.
- **Midterm Review:** A review for four-year action plans after a refresh at the midpoint. The review assesses new or significantly amended commitments in the refreshed action plan, compliance with OGP rules, and an informal update on implementation progress.
- **Results Report:** An overall implementation assessment that focuses on policy-level results and how changes happen. It also checks compliance with OGP rules and informs accountability and longer-term learning.

In the Action Plan Review, the IRM reviews commitments using three indicators:

1. Verifiability: The IRM determines whether a commitment is verifiable as written in the action plan. The indicator is assessed as:

- **Yes/No:** Are the stated objectives and proposed actions sufficiently clear and include objectively verifiable activities to assess implementation?
- Commitments that are not verifiable are considered not reviewable, and no further assessment is carried out.

2. Open Government Lens: The IRM determines if the commitment relates to the open government values of transparency, civic participation, and/or public accountability as defined by the Open Government Declaration and the OGP Articles of Governance. Based on a close reading of the commitment text, the indicator is assessed as:

- **Yes/No:** Does the commitment set out to make a policy area, institution, or decision-making process more transparent, participatory, or accountable to the public?

The following questions for each OGP value may be used as a reference to identify the specific open government lens in commitment analysis:

- **Transparency:** Will the government disclose more information, improve the legal or institutional frameworks to guarantee the right to information, improve the quality of the information disclosed to the public, or improve the transparency of government decision-making processes or institutions?
- **Civic Participation:** Will the government create or improve opportunities, processes, or mechanisms for the public to inform, influence or co-create policies, laws and/or decisions? Will the government create, enable, or improve participatory mechanisms for minorities, marginalised or underrepresented groups?

Will the government improve the enabling environment for civil society (which may include NGO laws, funding mechanisms, taxation, reporting requirements, et cetera)? Will

the government improve legal, policy, institutional or practical conditions related to civic space such as freedom of expression, association and peaceful assembly that would facilitate participation in the public sphere? Will the government take measures which counter mis- and disinformation, especially online, to ensure people have access to reliable and factual information (which may include digital and media literacy campaigns, fact-checking or fostering an independent news media ecosystem)?

- **Public Accountability:** Will the government create or improve opportunities to hold officials answerable for their actions? Will the government enable legal, policy, or institutional frameworks to foster accountability of public officials?

3. Potential for Results: The IRM analyses the expected results and potential that would be verified in the IRM Results Report after implementation. Potential for results is an early indication of the commitment’s possibility to yield meaningful results based on its articulation in the action plan in contrast with the state of play in the respective policy area. The indicator is assessed as:

- **Unclear:** The commitment is aimed at continuing ongoing practices in line with existing legislation, requirements, or policies without indication of the added value or enhanced open government approach in contrast with existing practice.
- **Modest:** A positive but standalone initiative or change to processes, practices, or policies. The commitment does not generate binding or institutionalised changes across government or institutions that govern a policy area. Examples are tools (e.g., websites) or data release, training, or pilot projects.
- **Substantial:** A possible game changer for practices, policies, or institutions that govern a policy area, public sector, or the relationship between citizens and state. The commitment generates binding and institutionalised changes across government.

This review focuses its analysis on promising commitments. Promising commitments are verifiable, have an open government lens, and at least a modest potential for results. Promising commitments may also be a priority for national stakeholders or for the particular context. The IRM may cluster commitments with a common policy objective or that contribute to the same reform or policy issue. The potential for results of clustered commitments is reviewed as a whole.

This review was prepared by the IRM in collaboration with Elizabeth Eppel (PhD) as researcher and Mary Francoli as external expert reviewer. During the internal review process, the IRM verifies the accuracy of findings and collects further input through peer review, OGP Support Unit feedback as needed, interviews and validation with country stakeholders, an external expert review, and oversight by IRM’s International Experts Panel (IEP).¹ The IRM methodology, product quality, and review process are overseen by the IEP.²

¹ “International Experts Panel,” Open Government Partnership, accessed 15 July 2024, <https://www.opengovpartnership.org/about/who-we-are/international-experts-panel>.

² For more information, see: “Overview – Independent Reporting Mechanism,” Open Government Partnership, accessed 15 July 2024, <https://www.opengovpartnership.org/irm-guidance-overview>.

Annex I. Commitment Data¹

Commitment 1: Review protected disclosures practice

- Verifiable: Yes
- Does it have an open government lens? Yes
- Potential for results: Unclear

Commitment 2: Develop a corruption risk assessment tool

- Verifiable: Yes
- Does it have an open government lens? Yes
- Potential for results: Modest

Commitment 3: Support private sector career transitions

- Verifiable: Yes
- Does it have an open government lens? Yes
- Potential for results: Unclear

Commitment 4: Explore options to improve transparency of senior leaders' conflicts of interest

- Verifiable: Yes
- Does it have an open government lens? Yes
- Potential for results: Modest

¹ Editorial note: For commitments that are clustered, the assessment of potential for results is conducted at the cluster level, not individual commitments. Commitment short titles may have been edited for brevity. For the complete text of commitments, please see: <https://www.opengovpartnership.org/documents/new-zealand-action-plan-2026-2028/>.

Annex II. Action Plan Co-Creation

The IRM uses the OGP Participation and Co-Creations Standards to assess countries' participatory practices throughout the action plan cycle¹. Countries are encouraged to aim for the full ambition of the standards and to meet the minimum requirements.² The OGP Criteria and Standards Subcommittee determines if a country has acted according to OGP process.³

Table 2. Compliance with Minimum Requirements

Minimum requirement	Met?
1.1 Space for dialogue: The Public Service Commission (PSC) held three online workshops to enable dialogue on the areas to be included in the action plan. Information about these workshops was made available online ⁴ . The workshops took place on 11 and 23 September and 26 November 2025. They included 12-19 attendees, with 5-13 government representatives and 4-7 civil society representatives ⁵ . PSC announced the intention to hold reviews and opportunities to discuss implementation twice a year ⁶ .	Yes
2.1 OGP website: A section of the PSC website is dedicated to OGP ⁷ . This section publishes all five of New Zealand's action plans. For each, it includes the action plan, self-assessment review, progress reports, IRM reports, and information on the development process and consultations. It also publishes information about OGP events and news.	Yes
2.2 Repository: The OGP website published documents on the co-creation process regularly and also included information on previous action plans' implementation and co-creation. In response to feedback from civil society, ⁸ documents are provided in both pdf and Word formats, to make them more accessible for all users.	Yes
3.1 Advanced notice: On 22 August 2025, PSC announced the co-creation process in an online newsletter to 829 subscribers, sharing the date for an online information session and the planned co-creation workshops to follow. PSC also emailed direct invitations to participate to 14 civil society stakeholders ⁹ . The announcement was more than 14 days prior to the first co-creation workshop in September.	Yes
3.2 Outreach: PSC held an online information session on the co-creation process on 4 September 2025, inviting participants through its online newsletter. PSC also emailed direct invitations to participate to 14 civil society stakeholders who had participated in previous OGP action plans or were known to have shared interests in integrity, democracy and open government ¹⁰ . Following the workshop, PSC published the information presented and answers to questions raised on the OGP website ¹¹ .	Yes
3.3 Feedback mechanism: PSC held three online workshops to enable dialogue on the areas to be included in the action plan. The workshops took place on 11 and 23 September and 26 November 2025. They included 12-19 attendees, with 5-13 government representatives and 4-7 civil society representatives ¹² .	Yes
4.1 Reasoned response: PSC posted a record of discussion from each workshop on the OGP website. PSC also published a detailed table of suggestions not adopted and substantive reasoned response ¹³ .	Yes
5.1 Open implementation: The IRM will assess whether meetings were held with civil society stakeholders to present implementation progress and enable civil society to provide comments at least twice a year.	Not applicable

¹ “OGP Participation and Co-Creation Standards,” Open Government Partnership. 2021.

<https://www.opengovpartnership.org/ogp-participation-co-creation-standards/>.

² “IRM Guidelines for the Assessment of Minimum Requirements,” Independent Reporting Mechanism, 2022.

https://www.opengovpartnership.org/wp-content/uploads/2022/05/IRM-Guidelines-for-Assessment-of-Minimum-Requirements_20220531_EN.pdf.

³ On 1 August 2025, the OGP Criteria and Standards Subcommittee adopted a resolution on Temporary Suspension of the Enforcement of Time-Bound Minimum Requirements for Participation and Co-Creation, for all members currently implementing plans delivered on or after 1 January 2024. <https://www.opengovpartnership.org/wp-content/uploads/2025/08/Resolution-of-CS-on-the-Temporary-Suspension-of-the-Enforcement-of-Time-Bound-Minimum-Requirements-2.pdf>; For information on the OGP Procedural Review Policy see:

<https://www.opengovpartnership.org/procedural-review/#IC>.

⁴ See “Plan Development” and “Consultation” under “New Zealand’s Fifth National Action Plan (2026-2027),” Public Service Commission, accessed 17 April 2026, <https://www.publicservice.govt.nz/system/open-government-partnership/new-zealands-national-action-plans>.

⁵ Lydia McKinnon (Public Service Commission), interview and correspondence with IRM, February 2026.

⁶ “NAP 5 Information Session record of discussion,” Public Service Commission, 4 September 2025,

<https://www.publicservice.govt.nz/assets/NAP5-Information-Session-record-of-discussion.pdf>.

⁷ “Open Government Partnership,” Public Service Commission, accessed 16 June 2026,

<https://www.publicservice.govt.nz/system/open-government-partnership>.

⁸ McKinnon, interview and correspondence.

⁹ McKinnon, interview and correspondence.

¹⁰ McKinnon, interview and correspondence.

¹¹ “NAP 5 Information Session,” Public Service Commission.

¹² See “Consultation” under “New Zealand’s Fifth National Action Plan (2026-2027),”; McKinnon, interview and correspondence.

¹³ “Reasoned response for potential OGP Commitments,” Public Service Commission, 14 November 2025,

<https://www.publicservice.govt.nz/assets/Reasoned-response-for-potential-OGP-commitments.pdf>; “OGP NAP5

Reasoned response plan consultation,” Public Service Commission, accessed 14 April 2025,

<https://www.publicservice.govt.nz/assets/OGP-NAP5-Reasoned-response-plan-consultation.pdf>.