

NEW ZEALAND NATIONAL INTEGRITY SYSTEM — GAP ANALYSIS)

*A policy analysis using the
Transparency International National
Integrity System framework*

May 2026

Important Disclaimer

This report is the first deliverable as part of TINZ's 2026/7 review of the National Integrity System. It provides an independent policy analysis using the Transparency International National Integrity System assessment (NIS) as an organising framework, while the content is drawn from TINZ and other New Zealand resources.

The report will be used as an input to the review underway to assess the priority policy interventions required to achieve a step change in the performance of New Zealand's anti-corruption architecture. The National Integrity System review will build on the findings from previous National Integrity System assessments (NIS) undertaken for New Zealand. The focus of the current review is on providing a more rigorous evidence base for the policy reforms proposed.

Executive Summary

This report provides an analysis of the National Integrity System to identify the systemic gaps in New Zealand's anti-corruption architecture. It uses the 13 pillars of the Transparency International (TI) National Integrity System assessment (NIS) as an organising framework. As secondary research, the analysis draws on the TINZ NIS Assessment 2018 Update, OECD Phase 4 Anti-Bribery Report (2024), Transparency International New Zealand (TINZ) research and advice to UNCAC, and multiple primary legal and regulatory sources. It benchmarks New Zealand against Denmark, the United Kingdom, Australia, and Canada.

Key Findings

- New Zealand's CPI score has continued to decline. On Transparency International's 2025 Corruption Perceptions Index (released February 2026), New Zealand scored 81/100 (down from 83 in 2024 and from a peak of 91 in 2015) and is now ranked equal fourth globally with Norway, behind Denmark (89), Finland (88), and Singapore (84).¹ TINZ has described the response to this multi-year gradual decline as 'lacklustre and complacent'.²
- Lobbying remains entirely unregulated. New Zealand has no mandatory lobbyists' register, no statutory cooling-off periods for revolving-door movements between government and the lobbying industry, and no disclosure of who lobbyists meet with. The OECD Anti-Corruption and Integrity Outlook 2024 ranked New Zealand among the worst-performing OECD members on lobbying transparency: of OECD member states, only Slovakia, Luxembourg and Turkey scored worse.³ A voluntary code of conduct process was initiated in 2023 but has stalled under the current government.⁴ When combined with increasing use of urgency or fast-track measures, this undermines democratic processes and reduces trust in government.
- Beneficial ownership transparency is a major structural gap. New Zealand lacks a public register of the beneficial owners of companies, trusts, and limited partnerships. The Financial Action Task Force (FATF) found 'substantial gaps' in beneficial ownership information in its 2021 Mutual Evaluation;⁵ although FATF re-rated New Zealand from

1Transparency International, 'Corruption Perceptions Index 2025' (February 2026), with country page 'Explore New Zealand's Results', <https://www.transparency.org/en/cpi/2025/index/nzl> and global report at <https://files.transparencycdn.org/images/CPI-2025-Report-EN.pdf> (accessed May 2026). New Zealand scored 81/100 (down from 83 in 2024), ranked equal fourth globally.

2Transparency International New Zealand (TINZ), 'Analysis Relevant to New Zealand from the Corruption Perceptions Index 2024', <https://www.transparency.org.nz/blog/analysis-relevant-to-new-zealand-from-the-corruption-perceptions-index-2024> (published 11 February 2025; accessed April 2026).

3OECD, Anti-Corruption and Integrity Outlook 2024 (OECD Publishing, Paris, 2024), DOI: <https://doi.org/10.1787/968587cd-en>. New Zealand was ranked among the worst-performing OECD members on lobbying transparency: of the 38 OECD members, only Slovakia, Luxembourg and Turkey scored worse (see Newsroom, 'Govt criticised for go-slow on lobbying reform' (5 March 2025), <https://newsroom.co.nz/2025/03/05/govt-go-slow-on-lobbying-reform-criticised/> (accessed May 2026); and NZ Herald, 17 August 2024, citing the OECD report).

4Ministry of Justice (NZ), 'Political Lobbying', <https://www.justice.govt.nz/justice-sector-policy/key-initiatives/political-lobbying/> (last updated January 2026; accessed April 2026); Newsroom, 'Govt criticised for go-slow on lobbying reform' (5 March 2025), <https://newsroom.co.nz/2025/03/05/govt-go-slow-on-lobbying-reform-criticised/> (accessed April 2026).

5Financial Action Task Force (FATF), Anti-Money Laundering and Counter-Terrorist Financing Measures — New Zealand, Mutual Evaluation Report (Paris: FATF/OECD, April 2021), pp.5, 17 (key findings note 'substantial gaps remain in relation to ensuring the availability of adequate, accurate and current beneficial ownership information, and in relation to nominee directors and shareholders'). Available at: <https://www.fatf-gafi.org/media/fatf/documents/reports/mer4/Mutual-Evaluation-Report-New-Zealand-2021.pdf> (accessed May 2026). Note: FATF re-rated New Zealand on Recommendation 25

'partially compliant' to 'largely compliant' on Recommendation 25 in 2022 following follow-up action, the underlying transparency gap remains. A commitment made in the 2016 UK Anti-Corruption Summit and again in the 2022–24 OGP National Action Plan was suspended in 2024 by Cabinet decision.⁶ The Government's December 2025 TSOC Action Plan has re-committed to a register, with a timeline out to 2027 or beyond.⁷

- Political finance regulation remains inadequate and has worsened. The TI NIS 2018 Update identified the Political Parties pillar as the weakest in New Zealand's NIS, with non-transparent political donations and no meaningful caps on third-party spending remaining key vulnerabilities.⁸ Notable incidents — including a minister sharing Cabinet information with political donors — illustrate concrete risks.⁹
- Parliament lacks meaningful transparency mechanisms. The administration of Parliament remains outside the scope of the Official Information Act 1982 (OIA), limiting external scrutiny of parliamentary expenses, procurement, and internal governance.¹⁰ Parliamentary Services has not been brought within the OIA framework despite sustained advocacy.¹¹
- A trend of falling voter numbers had been slowed through increased responsiveness to voter registration patterns. This was overturned by the current government, bringing warnings from the Attorney-General about threats to enfranchisement.
- The OECD has identified serious weaknesses in foreign bribery enforcement. New Zealand's OECD Anti-Bribery Convention Phase 4 Report (adopted December 2024) recommended New Zealand strengthen detection of foreign bribery, improve corporate liability frameworks, and increase enforcement — with New Zealand yet to achieve a single foreign bribery conviction.¹²
- New Zealand has no dedicated national anti-corruption agency. Unlike Australia (which established the NACC on 1 July 2023), Canada (with the RCMP National Division and federal integrity commissioners), and the UK (with multiple integrity bodies), New Zealand lacks a single independent agency with a clear mandate to detect, investigate,

from 'partially compliant' to 'largely compliant' in 2022 following follow-up action; see <https://www.fatf-gafi.org/en/publications/Mutualevaluations/Fur-new-zealand-2022.html>.

⁶Open Government Partnership, 'Beneficial Ownership Transparency of Companies and Limited Partnerships (NZ0028)', <https://www.opengovpartnership.org/members/new-zealand/commitments/nz0028/> (accessed April 2026); IFC Review, 'New Zealand: Beneficial Ownership Registers' (October 2025), <https://www.ifcreview.com/2025/06/new-zealand-beneficial-ownership-registers/> (accessed April 2026).

⁷TINZ, 'Progress on Beneficial Ownership: A Step Forward, But a Long Road Remains' (9 February 2026), <https://www.transparency.org.nz/blog/progress-on-beneficial-ownership-a-step-forward-but-a-long-road-remains> (accessed April 2026).

⁸TINZ, 'New Zealand National Integrity System Assessment — 2018 Update' (May 2019), pp.7–8, 271–288.

⁹NZ Herald, 'Political Corruption, Donations and Lobbying in New Zealand' (17 August 2024), citing Stuart Nash affair and related incidents, <https://www.nzherald.co.nz> (accessed April 2026).

¹⁰TINZ, 'NZ NIS 2018 Update,' p. 8 (noting 'little progress towards more transparency in Parliament and its administration'); Helen Clark Foundation, 'Shining a Light: Improving Transparency in New Zealand's Political and Governance Systems' (2024), citing OIA exclusion of Parliamentary Services.

¹¹Helen Clark Foundation, 'Shining a Light: Improving Transparency in New Zealand's Political and Governance Systems' (2024), as reported in NZ Herald, 17 August 2024 (accessed April 2026).

¹²OECD Working Group on Bribery, OECD Anti-Bribery Convention Phase 4 Report on New Zealand: Implementing the Convention and Related Legal Instruments (adopted by the OECD Working Group on Bribery at its plenary meeting on 10–13 December 2024). DOI: <https://doi.org/10.1787/69557c1c-en> (accessed May 2026). The report records that of 17 foreign bribery allegations received since 2013, only two have proceeded to an advanced stage of investigation and no prosecution has been made.

and prevent corruption.¹³ The Serious Fraud Office (SFO) provides enforcement but is not a broad integrity body.¹⁴

- Whistleblower protections have improved but gaps remain. The Protected Disclosures (Protection of Whistleblowers) Act 2022 replaced the 2000 Act, broadening the definition of 'serious wrongdoing' (including to cover private-sector use of public funds and risks to health and safety), allowing reports to be made directly to an appropriate authority at any time, and adding homeworkers and secondees to the longstanding coverage of employees, contractors and volunteers.¹⁵ However, the Act provides no financial reward mechanism and awareness remains limited in the private sector.

Highest-Priority Reform Actions

1. Adopt a comprehensive National Anti-Corruption Strategy as recommended in both the 2013 NIS and 2018 NIS Update and not yet fully implemented (see Section 5, Rec. 5; UNCAC Art. 5; OECD Principle 1).
2. Establish a lead Anti-Corruption agency with investigative powers across all public-sector pillars, modelled on the Australian NACC (see Section 5, Rec. 3; UNCAC Art. 6; OECD Principle 13).
3. Reform political finance law: further reduce the party donation disclosure threshold (currently \$6,000 from 1 January 2026) to NZ\$1,500 or below, introduce individual donation caps, and bring Parliamentary Services within the OIA (see Section 5, Rec. 4; UNCAC Art. 7(3)).
4. Enact a public beneficial ownership register for all companies, limited partnerships, and trusts within 12 months, aligned with FATF Recommendations 24–25 and UNCAC Art. 12 (see Section 5, Rec. 2).
5. Establish by law a mandatory, publicly searchable lobbyists' register with statutory cooling-off periods, meetings disclosure, and an independent registrar (see Section 5, Rec. 1; OECD Public Integrity Recommendation, Principle 8; UNCAC Art. 7(4)).
6. Renew the ability for prospective voters to register up to election day.
7. Establish a 'positive test' for urgency which more clearly limits that use for ordinary legislation.

¹³National Anti-Corruption Commission Act 2022 (Australia), assented 12 December 2022 (passed by Parliament 30 November 2022); the NACC commenced operations on 1 July 2023; see <https://www.nacc.gov.au> and <https://www.ag.gov.au/integrity/national-anti-corruption-commission> (accessed May 2026). The NACC reported receiving 44 referrals in its first few days of operation.

¹⁴Serious Fraud Office Act 1990 (NZ), <https://www.legislation.govt.nz/act/public/1990/0009/latest/whole.html> (accessed April 2026).

¹⁵Protected Disclosures (Protection of Whistleblowers) Act 2022 (NZ), in force 1 July 2022, <https://www.legislation.govt.nz/act/public/2022/0020/latest/whole.html> (accessed May 2026). The Act replaced the Protected Disclosures Act 2000, expanding the definition of 'serious wrongdoing' (notably to cover private-sector use of public funds and authority, and risks to health and safety), enabling people to report directly to an appropriate authority at any time, and adding homeworkers and secondees alongside the existing coverage of employees, contractors and volunteers.

Section 1: Methodology — National Integrity System Gap Analysis for New Zealand

1.1 The TI National Integrity System Methodology

Transparency International's National Integrity System assessment (NIS) is a holistic, evidence-based tool for evaluating a country's anti-corruption governance architecture. First conceptualised by Jeremy Pope in the TI Source Book 2000 and subsequently refined by the TI Secretariat through a methodology document published in 2011, the NIS approach recognises that corruption is 'rarely an isolated phenomenon found only within a specific institution, sector or group of actors' but is 'usually of a systemic nature.' It therefore requires 'a holistic and systemic strategy.'¹⁶

The NIS assesses key public institutions and non-state actors across three analytical dimensions:

- Capacity: resources, independence, and legal framework enabling the pillar to function;
- Internal Governance: rules, procedures, and practices within the institution promoting integrity;
- Role: the functions the pillar performs in the broader integrity system (oversight, accountability, enforcement, transparency).

The results are presented as a 'NIS temple diagram' — pillars supporting a roof representing societal values (rule of law, democratic governance, sustainable development), resting on the foundations of political, socio-economic, socio-cultural, and legal conditions.¹⁷

The methodology explicitly assesses both 'the formal framework of each institution, as well as the actual institutional practice, highlighting discrepancies between the formal provisions and reality on the ground.' This law-vs-practice distinction is foundational to identifying gaps in New Zealand's system.

1.2 The Thirteen NIS Pillars

The standard TI NIS pillars assessed in this report are:

- Legislature (Parliament)
- Executive (Cabinet/Ministers)
- Judiciary
- Public Sector (Public Service)
- Law Enforcement Agencies
- Electoral Management Body
- Ombudsman
- Supreme Audit Institution

¹⁶Transparency International Secretariat, 'National Integrity System Background Rationale and Methodology' (2011), p. 1; available at: https://knowledgehub.transparencycdn.org/kproducts/NIS_Background_Methodology_EN.pdf (accessed April 2026).

¹⁷TI Secretariat, 'NIS Background Rationale and Methodology' (2011), p. 3.

- Anti-Corruption Agency (or equivalent)
- Political Parties
- Media
- Civil Society
- Business.

The New Zealand NIS 2013/2018 also incorporates additional dimensions: Local Government, Environmental Governance, and Te Tiriti o Waitangi / the Treaty of Waitangi.¹⁸

1.3 New Zealand NIS Scope and Boundaries

This analysis covers the period from the 2018 NIS Update baseline through to April 2026, incorporating legislative, institutional, and governance developments in that period. The institutional scope includes all 13 standard TI NIS pillars as applied to New Zealand institutions, with supplementary attention to beneficial ownership, lobbying regulation, and foreign bribery enforcement as areas of heightened risk identified in recent OECD and FATF assessments.

Key limitations include: (a) the absence of a fresh full-scale TI NIS assessment for New Zealand post-2018, requiring inference and triangulation from secondary sources; (b) limited publicly available evidence on informal practices in some pillars; (c) unavailability of some OECD country data that has been disaggregated to pillar level. Where evidence is insufficient, this report explicitly labels findings as 'Evidence Gap.'

1.4 Data Collection Methods

Desk Review

Primary sources reviewed include: the TI NIS 2018 Update report; the OECD Anti-Bribery Convention Phase 4 Report on New Zealand (2024); TINZ 2024 CPI analysis; FATF Mutual Evaluation of New Zealand (2021); OECD Anti-Corruption and Integrity Outlook 2024; New Zealand primary legislation (OIA 1982, Protected Disclosures Act 2022, Electoral Act 1993, Public Service Act 2020, Crimes Act 1961, Secret Commissions Act 1910, Companies Act 1993); OGP New Zealand National Action Plans 2022–2024; Helen Clark Foundation report (2024); and official government policy documents including Ministry of Justice lobbying review materials.

Triangulation Plan

Non-NIS sources are used exclusively to confirm, contextualise, or challenge NIS findings. They do not replace TI pillar analysis as the organising framework. The primary triangulation sources are:

- OECD Public Integrity Recommendation (OECD/LEGAL/0435) — normative benchmark for each pillar
- UNCAC (UNODC, 2004) — treaty obligations mapped to pillars

¹⁸Transparency International New Zealand, 'New Zealand National Integrity System Assessment — 2018 Update' (TINZ, May 2019), p. 9; <https://images.transparencycdn.org/images/National-Integrity-System-Assessment-2018-update-full-report.pdf> (accessed April 2026).

- OECD Anti-Bribery Convention Phase 4 NZ Report (2024) — enforcement and corporate liability
- OECD Anti-Corruption and Integrity Outlook 2024 — cross-country institutional comparisons
- FATF Mutual Evaluation 2021 — financial crime and beneficial ownership gaps
- OGP National Action Plan Reports — commitment tracking
- Helen Clark Foundation (2024), 'Shining a Light' — civil society analysis
- TINZ CPI Analysis 2024 — perception data in context

Scoring and Gap Logic

Each pillar is assessed against the following rating rubric, applied separately to Law (formal framework) and Practice (actual implementation):

Rating	Score	Definition (Law)	Definition (Practice)
Strong	4	Comprehensive, consistent legal framework with no significant gaps	Consistently implemented; verified by audits, case records, or independent review
Adequate	3	Generally sound but with identifiable gaps or ambiguities	Mostly implemented with occasional shortfalls; some documentation available
Weak	2	Significant legal gaps, lack of clarity, or outdated provisions	Partial implementation; notable gap between stated policy and reality
Very Weak / Missing	1	No framework, or framework fundamentally inadequate	No verifiable implementation; system failure or absent function

1.5 Pillars Coverage Map

The following table maps TI NIS pillars to New Zealand institutions, their core integrity functions, and the primary sources used in this analysis.

TI Pillar	NZ Institutions	Key Integrity Functions	Primary NZ Sources
1. Legislature	House of Representatives; Parliamentary Services; Select Committees	Lawmaking; executive oversight; transparency of parliamentary conduct and finances	NZ NIS 2018 pp.67–92; OIA 1982; Standing Orders 2023; Helen Clark Foundation 2024 ¹⁹
2. Executive	Cabinet; Ministers; Prime Minister's Office; Department of the Prime	Policy direction; ministerial integrity; conflicts of interest; public appointments	NZ NIS 2018 pp.93–113; Cabinet Manual 2023; OECD Phase 4 NZ Report 2024 ²⁰

¹⁹Helen Clark Foundation, 'Shining a Light: Improving Transparency in New Zealand' (above).

²⁰OECD Working Group on Bribery, OECD Anti-Bribery Convention Phase 4 Report on... (above).

TI Pillar	NZ Institutions	Key Integrity Functions	Primary NZ Sources
	Minister & Cabinet (DPMC)		
3. Judiciary	High Court; Court of Appeal; Supreme Court; District Courts	Independent adjudication; enforcement of anti-corruption law; judicial integrity	NZ NIS 2018 pp.114–132; Judicature Act 1908; Judicial Conduct Commissioner Act 2004
4. State Sector	Public Service Commission; all government departments; Crown entities	Merit-based employment; conflict-of-interest management; procurement integrity; accountability	NZ NIS 2018 pp.133–187; Public Service Act 2020; Government Procurement Rules 2019
5. Law Enforcement	New Zealand Police; Serious Fraud Office (SFO); Customs Service; Financial Intelligence Unit (FIU/Police)	Corruption detection; investigation; prosecution; financial intelligence	NZ NIS 2018 pp.188–214; Serious Fraud Office Act 1990; OECD Phase 4 NZ 2024 ²¹
6. Electoral Management	Electoral Commission; Electoral Commission Act 2010; Electoral Act 1993	Free and fair elections; political finance regulation; voter rolls	NZ NIS 2018 pp.215–232; Electoral Act 1993; Electoral Finance Act (repealed)
7. Ombudsman	Chief Ombudsman; Ombudsmen Act 1975; OIA oversight functions	Administrative oversight; OIA enforcement; protected disclosures guidance	NZ NIS 2018 pp.233–249; Ombudsmen Act 1975; Protected Disclosures Act 2022 ²²
8. Supreme Audit Institution	Controller and Auditor-General (OAG); Audit NZ	Financial audit; performance audit; reporting to Parliament; value-for-money assessment	NZ NIS 2018 pp.250–270; Public Audit Act 2001; OAG Annual Reports
9. Anti-Corruption Agency	No dedicated ACA. Functions distributed: SFO (fraud/corruption prosecution), Police (organised crime), PSC (public sector integrity)	Detection; prevention; education; coordination of anti-corruption effort	NZ NIS 2018; TINZ 2024 CPI Analysis ²³ ; FATF Mutual Evaluation 2021

²¹OECD Working Group on Bribery, OECD Anti-Bribery Convention Phase 4 Report on... (above).

²²Protected Disclosures (above).

²³Transparency International New Zealand (TINZ), 'Analysis Relevant to New Zealand from the Corruption Perc...' (above).

TI Pillar	NZ Institutions	Key Integrity Functions	Primary NZ Sources
10. Political Parties	All registered political parties; Electoral Commission oversight	Political finance transparency; internal governance; donation disclosure; democracy linkage	NZ NIS 2018 pp.271–288; Electoral Act 1993 Part 6; Helen Clark Foundation 2024 ²⁴
11. Media	Mainstream and online media; Broadcasting Standards Authority (BSA); Media Council (proposed to be merged)	Investigative journalism; accountability reporting; independence from political and commercial pressure	NZ NIS 2018 pp.289–309; BSA Act 1989
12. Civil Society	NGOs; community groups; individual academics; Transparency International NZ (TINZ)	Advocacy; monitoring; public awareness; anti-corruption campaigns	NZ NIS 2018 pp.310–331; TINZ publications 2024 ^{25,26}
13. Business	Private sector; NZX-listed companies; Financial Markets Authority (FMA); Companies Office (MBIE)	Compliance; anti-bribery procedures; supply-chain integrity; political finance	NZ NIS 2018 pp.332–368; Companies Act 1993; FMA Act 2011; OECD Phase 4 NZ 2024 ²⁷

²⁴Helen Clark Foundation, 'Shining a Light: Improving Transparency in New Zealand' (above).

²⁵Transparency International, 'Corruption Perceptions Index 2025' (above).

²⁶Transparency International New Zealand (TINZ), 'Analysis Relevant to New Zealand from the Corruption Perc...' (above).

²⁷OECD Working Group on Bribery, OECD Anti-Bribery Convention Phase 4 Report on... (above).

Section 2: RASCI Matrix and Standards Mapping

2A: RASCI Matrix — Roles, Responsibilities, and Gaps by TI NIS Pillar

The following table maps each TI NIS pillar to the New Zealand entities that are Responsible (R), Accountable (A), Supporting (S), Consulted (C), and Informed (I) for anti-corruption integrity functions, and identifies observed gaps. Entity names are drawn from legislation and official sources.

Pillar	Responsible (R)	Accountable (A)	Supporting (S)	Consulted (C)	Informed (I)	Observed Gaps
1. Legislature	Speaker; Parliamentary Service; MPs	Speaker of the House ²⁸	Clerk of the House; select committees	Ombudsman; OAG	General public; media	Parliament excluded from OIA ²⁹ ; no independent ethics commissioner; limited register of interests enforcement; no lobbying register ³⁰
2. Executive	Cabinet; Ministers; DPMC	Prime Minister; Cabinet ³¹	State Services / PSC; Treasury	SFO; OAG; Ombudsman	Parliament; media; public	Cabinet Manual not statutory; no stand-down periods in law for ministers to lobbying roles; ministerial conflict-of-interest regime relies on conventions ³²
3. Judiciary	Chief Justice; judges; Judicial Conduct Commissioner	Chief Justice ³³	Law Commission; Ministry of Justice	Law Society; Attorney-General	Media; legal profession	Strong pillar per NIS 2018; minor gaps in resourcing equity and access to justice for Māori ³⁴
4. Public Sector	Public Service Commission (PSC); departmental chief executives	PSC Commissioner ³⁵	OAG; Treasury; DPMC	Ombudsman; SSC/PSC reviews	Parliament; media	No statutory post-employment restrictions; PSC integrity framework relies on codes, not statute; 'free and frank'

²⁸Standing Orders of the New Zealand House of Representatives 2023, Chapter 4 (Speaker's role); <https://www.parliament.nz/en/visit-and-learn/how-parliament-works/standing-orders/> (accessed April 2026).

²⁹TINZ, 'NZ NIS 2018 Update,' (above).

³⁰Ministry of Justice (NZ), 'Political Lobbying,' (above).

³¹Cabinet Manual 2023, New Zealand Government, Chapter 2 (Ministerial conduct and accountability), <https://www.dPMC.govt.nz/publications/cabinet-manual> (accessed April 2026).

³²NZ Herald, 'Political Corruption, Donations and Lobbying in New Zealand' (above).

³³Judicial Conduct Commissioner Act 2004 (NZ), establishing judicial conduct oversight; <https://www.legislation.govt.nz/act/public/2004/0038/latest/whole.html> (accessed April 2026).

³⁴Transparency International New Zealand, 'New Zealand National Integrity System Assessment — 2018 U...' (above).

³⁵Public Service Act 2020 (NZ), Part 2 (Public Service Commissioner functions); <https://www.legislation.govt.nz/act/public/2020/0040/latest/whole.html> (accessed April 2026).

Pillar	Responsible (R)	Accountable (A)	Supporting (S)	Consulted (C)	Informed (I)	Observed Gaps
						advice' convention under pressure ³⁶³⁷
5. Law Enforcement	NZ Police; SFO; Customs Service; FIU	Commissioner of Police; SFO Director ³⁸	Ministry of Justice; Immigration NZ; MBIE	OECD WGB; FATF; Interpol	Parliament; OAG	No foreign bribery convictions; weak corporate liability regime for foreign bribery; limited Customs AML integration; resource constraints at Police and SFO ³⁹
6. Electoral Management	Electoral Commission	Chief Electoral Officer ⁴⁰	Ministry of Justice; Registrar of Electors	Political parties; civil society	Parliament; media	Party donation disclosure threshold reduced (\$15k → \$5k → \$6k) but still no donation caps, no real-time disclosure, third-party campaigner caps inadequate, overseas donation loopholes ⁴¹⁴²
7. Ombudsman	Chief Ombudsman; Ombudsmen Act 1975 functions	Chief Ombudsman ⁴³	PSC; Parliamentary Commissioner for the Environment	Agencies under investigation; complainants	Parliament; media; public	OIA not extended to Parliamentary Services; no penalties for OIA non-compliance; Ombudsman lacks investigative coercive powers over Parliament ⁴⁴⁴⁵
8. Supreme Audit Institution	Controller & Auditor-General (OAG); Audit NZ	Auditor-General ⁴⁶	Treasury; DPMC; departmental CFOs	Parliament (PAC); professional accountants	Parliament; media	Strong pillar per NIS 2018; limited real-time audit capability; scope does not extend to political party finance auditing ⁴⁷

³⁶TINZ, 'New Zealand National Integrity System Assessment — 2018 U...' (above).

³⁷Transparency International New Zealand, 'New Zealand National Integrity System Assessment — 2018 U...' (above).

³⁸Serious Fraud Office Act 1990 (above).

³⁹OECD Working Group on Bribery, OECD Anti-Bribery Convention Phase 4 Report on... (above).

⁴⁰Electoral Act 1993 (NZ), Part 6A (electoral finance and disclosure requirements), <https://www.legislation.govt.nz/act/public/1993/0087/latest/whole.html> (accessed May 2026). The party donation disclosure threshold was lowered from \$15,000 to \$5,000 in 2023, and again to \$6,000 from 1 January 2026 by the Electoral Amendment Act 2025; see Ministry of Justice (NZ), 'Electoral law changes,' <https://www.justice.govt.nz/about/news-and-media/news/electoral-law-changes/> (accessed May 2026).

⁴¹TINZ, 'New Zealand National Integrity System Assessment — 2018 U...' (above).

⁴²Helen Clark Foundation, 'Shining a Light: Improving Transparency in New Zealand' (above).

⁴³Ombudsmen Act 1975 (NZ), establishing the Chief Ombudsman; <https://www.legislation.govt.nz/act/public/1975/0009/latest/whole.html> (accessed April 2026).

⁴⁴TINZ, 'NZ NIS 2018 Update,' (above).

⁴⁵Transparency International New Zealand, 'New Zealand National Integrity System Assessment — 2018 U...' (above).

⁴⁶Public Audit Act 2001 (NZ), establishing the Auditor-General's mandate; <https://www.legislation.govt.nz/act/public/2001/0010/latest/whole.html> (accessed April 2026).

⁴⁷TINZ, 'New Zealand National Integrity System Assessment — 2018 U...' (above).

Pillar	Responsible (R)	Accountable (A)	Supporting (S)	Consulted (C)	Informed (I)	Observed Gaps
				ng bodies		
9. Anti-Corruption Agency (absent)	No dedicated ACA. SFO, Police, PSC share functions ⁴⁸	No single accountable body ⁴⁹	Ministry of Justice; DPMC	TINZ; civil society	Parliament; public	Critical gap: no independent anti-corruption agency with broad mandate for education, prevention, and investigation. Functions fragmented across multiple agencies with no coordinating strategy ⁵⁰⁵¹⁵²
10. Political Parties	Registered parties; Electoral Commission oversight	Electoral Commission ⁵³	Registrar of Parties; party internal governance	OAG (party audit); media	Parliament; public	Weakest pillar in NIS 2018; high disclosure thresholds; no donation caps; no real-time disclosure; NZ First / fishing / racing donations; tobacco industry lobby on Smokefree; Stuart Nash's relationship with donors as Minister ⁵⁴⁵⁵⁵⁶
11. Media	Editors; media entities; Broadcasting Standards Authority	BSA; Media Council ⁵⁷	Ministry for Culture & Heritage; NZ On Air	Journalists; civil society	Public; Parliament	Commercial media consolidation and revenue decline; risk to investigative journalism capacity; limited funding for accountability reporting ⁵⁸⁵⁹
12. Civil Society	NGOs; TINZ; independent research institutions	Individual organisation boards	Community Law Centres; Charities Commission;	Government agencies including	Public; Parliament	Under-resourced advocacy; limited coordination; lack of sustained anti-

⁴⁸Serious Fraud Office Act 1990 (above).

⁴⁹Transparency International New Zealand (TINZ), 'Analysis Relevant to New Zealand from the Corruption Perc...' (above).

⁵⁰Transparency International New Zealand (TINZ), 'Analysis Relevant to New Zealand from the Corruption Perc...' (above).

⁵¹OECD Working Group on Bribery, OECD Anti-Bribery Convention Phase 4 Report on... (above).

⁵²National Anti-Corruption Commission Act 2022 (above).

⁵³Electoral Act 1993 (above).

⁵⁴TINZ, 'New Zealand National Integrity System Assessment — 2018 U...' (above).

⁵⁵NZ Herald, 'Political Corruption, Donations and Lobbying in New Zealand' (above).

⁵⁶Helen Clark Foundation, 'Shining a Light: Improving Transparency in New Zealand' (above).

⁵⁷Broadcasting Standards Authority Act 1989 (NZ); BSA, <https://www.bsa.govt.nz> (accessed April 2026).

⁵⁸Transparency International New Zealand (TINZ), 'Analysis Relevant to New Zealand from the Corruption Perc...' (above).

⁵⁹Transparency International New Zealand, 'New Zealand National Integrity System Assessment — 2018 U...' (above).

Pillar	Responsible (R)	Accountable (A)	Supporting (S)	Consulted (C)	Informed (I)	Observed Gaps
			individual academics	g academic institutions; UN bodies		corruption campaigning ⁶⁰⁶¹
13. Business	Boards; compliance teams; FMA; Companies Office (MBIE)	FMA; SFO (enforcement) ⁶²	Institute of Directors; Business NZ; NZX	SFO; PSC; Ministry of Justice	Shareholders; public; media	No 'failure to prevent' bribery offence; no BO register; weak foreign bribery corporate liability (OECD Phase 4, 2024) ⁶³ ; limited AML/CFT compliance in some sectors ⁶⁴

2B: Standards Mapping Matrix — TI Pillars vs UNCAC and OECD Public Integrity

The following table maps each TI NIS pillar to relevant UNCAC chapters and articles and to OECD Public Integrity Recommendation pillars and principles. Alignment status is based on cited evidence only.

NIS Pillar	UNCAC Articles[27]	OECD PI Rec. Principle(s)[28]	NZ Alignment Status	Key Evidence / Gap
1. Legislature	Art. 7(4) — access to public service; Art. 9(2) — procurement transparency; Art. 10 — public reporting	Principle 3 (Transparency & Access to Information); Principle 8 (Lobbying Transparency)	PARTIAL — OIA covers executive; Parliament excluded	Parliament outside OIA scope ⁶⁵ ; no lobbying register ⁶⁶
2. Executive	Art. 7(1)–(4) — public officials' integrity; Art. 8 — codes of conduct; Art. 11 — judiciary/prosecution (by analogy)	Principle 6 (Conflict of Interest); Principle 8 (Lobbying); Principle 9	PARTIAL — Cabinet Manual provides standards; non-statutory,	Cabinet Manual not statute ⁶⁷ ; no cooling-off period for ministers ⁶⁸

⁶⁰Transparency International New Zealand (TINZ), 'Analysis Relevant to New Zealand from the Corruption Perc...' (above).

⁶¹Transparency International New Zealand, 'New Zealand National Integrity System Assessment — 2018 U...' (above).

⁶²Serious Fraud Office Act 1990 (above).

⁶³OECD Working Group on Bribery, OECD Anti-Bribery Convention Phase 4 Report on... (above).

⁶⁴Financial Action Task Force (above).

⁶⁵TINZ, 'NZ NIS 2018 Update,' (above).

⁶⁶Ministry of Justice (NZ), 'Political Lobbying,' (above).

⁶⁷Cabinet Manual 2023, New Zealand Government, Chapter 2 (above).

⁶⁸Ministry of Justice (NZ), 'Political Lobbying,' (above).

NIS Pillar	UNCAC Articles[27]	OECD PI Rec. Principle(s)[28]	NZ Alignment Status	Key Evidence / Gap
		(Political Finance)	no revolving-door law	
3. Judiciary	Art. 11 — judicial integrity; Art. 30 — prosecution/enforcement	Principle 13 (Oversight — Judiciary)	ADEQUATE — strong independent judiciary; Judicial Conduct Commissioner active	NIS 2018 rated judiciary as strong pillar ⁶⁹
4. Public Sector	Art. 7 — public sector integrity; Art. 8 — codes; Art. 9 — procurement	Principle 4 (Leadership & HR Integrity); Principle 5 (Procurement Integrity)	ADEQUATE — Public Service Act 2020 improved framework; codes of conduct active	Post-employment restrictions not statutory ⁷⁰ ; AML culture gaps ⁷¹
5. Law Enforcement	Art. 15–16 — bribery offences; Art. 30 — enforcement; Art. 36 — specialised authorities	Principle 13 (Oversight); Principle 14 (Enforcement)	WEAK — offences exist but enforcement limited; no foreign bribery conviction	OECD Phase 4 NZ 2024: zero foreign bribery convictions ⁷²
6. Electoral Management	Art. 7(3) — transparency in political finance	Principle 9 (Political Finance Transparency)	WEAK — Electoral Commission has mandate; thresholds and caps insufficient despite recent reductions	Party donation disclosure threshold lowered from \$15,000 to \$5,000 (2023) and to \$6,000 (from 1 Jan 2026); still no donation caps or real-time reporting ⁷³⁷⁴
7. Ombudsman	Art. 10 — public reporting; Art. 13 — civil society participation	Principle 3 (Transparency); Principle 11	ADEQUATE — strong ombudsman; limited by	NIS 2018 rated ombudsman as strong pillar; OIA gaps remain ⁷⁵⁷⁶

⁶⁹Transparency International New Zealand, 'New Zealand National Integrity System Assessment — 2018 U...' (above).

⁷⁰Transparency International New Zealand, 'New Zealand National Integrity System Assessment — 2018 U...' (above).

⁷¹Financial Action Task Force (above).

⁷²OECD Working Group on Bribery, OECD Anti-Bribery Convention Phase 4 Report on... (above).

⁷³TINZ, 'New Zealand National Integrity System Assessment — 2018 U...' (above).

⁷⁴Electoral Act 1993 (above).

⁷⁵TINZ, 'NZ NIS 2018 Update,' (above).

⁷⁶Transparency International New Zealand, 'New Zealand National Integrity System Assessment — 2018 U...' (above).

NIS Pillar	UNCAC Articles[27]	OECD PI Rec. Principle(s)[28]	NZ Alignment Status	Key Evidence / Gap
		(Oversight — Ombudsman)	Parliament exclusion from OIA	
8. SAI (OAG)	Art. 9 — financial management accountability; Art. 10 — public reporting	Principle 12 (Supreme Audit Institution)	STRONG — independent OAG; regular performance and financial audits	NIS 2018 rated OAG as strongest pillar ⁷⁷
9. ACA (absent)	Art. 6 — anti-corruption body; Art. 36 — specialised law enforcement body	Principle 13 (Independent Oversight Bodies)	GAP — no dedicated ACA; UNCAC Art. 6 requires a dedicated body	NZ has no ACA; functions fragmented ⁷⁸⁷⁹
10. Political Parties	Art. 7(3) — political finance transparency	Principle 9 (Political Finance)	VERY WEAK — law inadequate; practice worse; weakest NIS pillar	Disclosure threshold has been reduced (\$15k → \$5k → \$6k) but no donation caps or real-time disclosure ⁸⁰⁸¹⁸²
11. Media	Art. 13 — civil society, media, public participation	Principle 10 (Civil Society & Media)	ADEQUATE — free media; BSA oversight; but commercially pressured	Revenue decline threatens investigative journalism ⁸³⁸⁴
12. Civil Society	Art. 13 — civil society participation	Principle 10 (Civil Society)	ADEQUATE — generally free; under-resourced advocacy	TINZ and independent institutions such as Helen Clark Foundation active; limited resources ⁸⁵⁸⁶

⁷⁷Transparency International New Zealand, 'New Zealand National Integrity System Assessment — 2018 U... ' (above).

⁷⁸Transparency International New Zealand (TINZ), 'Analysis Relevant to New Zealand from the Corruption Perc...' (above).

⁷⁹National Anti-Corruption Commission Act 2022 (above).

⁸⁰TINZ, 'New Zealand National Integrity System Assessment — 2018 U... ' (above).

⁸¹NZ Herald, 'Political Corruption, Donations and Lobbying in New Zealand' (above).

⁸²Electoral Act 1993 (above).

⁸³Transparency International New Zealand (TINZ), 'Analysis Relevant to New Zealand from the Corruption Perc...' (above).

⁸⁴Transparency International New Zealand, 'New Zealand National Integrity System Assessment — 2018 U... ' (above).

⁸⁵Transparency International New Zealand (TINZ), 'Analysis Relevant to New Zealand from the Corruption Perc...' (above).

⁸⁶Helen Clark Foundation, 'Shining a Light: Improving Transparency in New Zealand' (above).

NIS Pillar	UNCAC Articles[27]	OECD PI Rec. Principle(s)[28]	NZ Alignment Status	Key Evidence / Gap
13. Business	Art. 12 — private sector integrity; Art. 16 — bribery of foreign officials; Art. 21–23 — embezzlement	Principle 7 (Business Integrity); Principle 14 (Enforcement)	WEAK — Crimes Act covers domestic bribery; no 'failure to prevent' offence; no BO register	OECD Phase 4 NZ 2024: weak corporate liability ⁸⁷ ; no BO register ⁸⁸⁸⁹⁹⁰

⁸⁷OECD Working Group on Bribery, OECD Anti-Bribery Convention Phase 4 Report on... (above).

⁸⁸Financial Action Task Force (above).

⁸⁹Open Government Partnership, 'Beneficial Ownership Transparency of Companies and Limite...' (above).

⁹⁰TINZ, 'Progress on Beneficial Ownership: A Step Forward, But a L...' (above).

Section 3: Benchmarking — New Zealand vs Denmark, UK, Australia, and Canada

3.1 Rationale for Comparators

Denmark is selected as the global integrity leader (CPI rank #1 in recent years), providing the aspirational benchmark. The United Kingdom, Australia, and Canada are selected as Westminster-system peers with comparable legal traditions, public service frameworks, and political institutions. All four countries have recent institutional reforms providing instructive comparisons on lobbying, beneficial ownership, anti-corruption agencies, political finance, and whistleblower protection.

3.2 Benchmark Table

Benchmark Dimension	New Zealand	Denmark	United Kingdom	Australia	Canada
Lobbying Regulation	No mandatory register; no cooling-off periods in law; voluntary code stalled. OECD Anti-Corruption and Integrity Outlook 2024 placed New Zealand among the worst-performing OECD members on lobbying transparency — only Slovakia, Luxembourg and Turkey scored worse ⁹¹ ⁹²	No mandatory register but strict civil service transparency rules; ministerial diary disclosure; anti-corruption culture embedded ⁹³	Statutory register of consultant lobbyists since 2014 (Transparency of Lobbying Act 2014); 3-month cooling-off for ministers; further reform under review ⁹⁴	Lobbying Code of Conduct and Register of Lobbyists (mandatory for third-party lobbyists); 18-month cooling-off for former ministers and parliamentary secretaries, 12 months for senior staff ⁹⁵	Lobbying Act 2008; Office of the Commissioner of Lobbying; mandatory 5-year cooling-off for designated public office holders; real-time disclosure required ⁹⁶

⁹¹OECD, Anti-Corruption and Integrity Outlook 2024 (above).

⁹²Ministry of Justice (NZ), 'Political Lobbying,' (above).

⁹³Evidence Gap: Specific Danish legislation and institutional details should be verified against Danish government sources (e.g., www.oecd.org/denmark, OECD Anti-Corruption Integrity Outlook 2024 country data). Summary characterisations reflect OECD Integrity Outlook 2024 cross-country data as cited at [3]. Detailed Danish primary sources were not directly accessible for this analysis.

⁹⁴UK Committee on Standards in Public Life, <https://www.gov.uk/government/organisations/the-committee-on-standards-in-public-life> (accessed April 2026); UK Transparency of Lobbying, Non-Party Campaigning and Trade Union Administration Act 2014; UK Bribery Act 2010; UK Freedom of Information Act 2000.

⁹⁵Australian Government, 'Lobbying Code of Conduct' and 'Register of Lobbyists,' Attorney-General's Department, <https://www.ag.gov.au> (accessed April 2026).

⁹⁶Office of the Commissioner of Lobbying of Canada, <https://lobbycanada.gc.ca/en/> (accessed April 2026); Lobbying Act (R.S.C. 1985, c. 44 (4th Supp.)), as amended.

Benchmark Dimension	New Zealand	Denmark	United Kingdom	Australia	Canada
Political Finance Transparency	Party donation disclosure threshold lowered from \$15,000 to \$5,000 (2023) and to \$6,000 (from 1 Jan 2026); still no donation caps and no real-time reporting; weakest NIS pillar ⁹⁷⁹⁸	Strict caps on political donations; public party financing; high transparency standards ⁹⁹	Donations above £500 disclosed; Electoral Commission oversight; caps on election spending; enhanced transparency post-2023 review ¹⁰⁰	Capped political donations (\$14,300 as of 2024 election cycle); real-time disclosure under reform ¹⁰¹	Contribution limits for individuals (\$1,675 per party per year); full donor disclosure; Elections Canada oversight ¹⁰²
Beneficial Ownership Register	No public BO register as of April 2026. Government committed to implementing via TSOC Action Plan (Dec 2025), timeline 2027+ ¹⁰³¹⁰⁴	Public BO register operational since 2015 under EU directives; full beneficial ownership transparency ¹⁰⁵	Public register of Persons with Significant Control (PSC) since 2016; widely accessible; ongoing improvement ¹⁰⁶	No full public BO register at federal level; state-level variation; reforms under discussion ¹⁰⁷	No public federal BO register as of 2024; federal legislation under development; provinces vary ¹⁰⁸
Anti-Corruption Agency	No dedicated ACA. Functions split: SFO (prosecution), Police (investigation), PSC (prevention) —	State Prosecutor for Serious Economic and International Crime (SØIK); integrated financial crime investigation ¹¹²	No single ACA; Committee on Standards in Public Life; IOPC (police); HMRC; National Crime Agency — fragmented but with strong	National Anti-Corruption Commission (NACC) operational from 1 July 2023; independent; covers	RCMP federal investigations; Conflict of Interest and Ethics Commissioner; Public Sector Integrity Commissioner;

97TINZ, 'New Zealand National Integrity System Assessment — 2018 U...' (above).

98Electoral Act 1993 (above).

99Evidence Gap: Specific Danish legislation and institutional details should be... (above).

100UK Committee on Standards in Public Life, <https://www.gov.uk/government/organ...> (above).

101Transparency International Australia, 'Australia's Results Stagnate in the Latest CPI'; and JSCEM final report November 2023 on electoral finance reform (as cited in Ashurst analysis, 2024).

102Canada: Conflict of Interest Act (S.C. 2006, c. 9, s. 2), <https://laws-lois.justice.gc.ca/eng/acts/C-36.65/> (accessed April 2026); Elections Canada, donation limits 2024.

103TINZ, 'Progress on Beneficial Ownership: A Step Forward, But a L...' (above).

104OECD, 'Recommendation of the Council on Public Integrity' (OECD/LEGAL/0435, 26 January 2017),

<https://legalinstruments.oecd.org/en/instruments/OECD-LEGAL-0435> (accessed April 2026). Principles cited in the table are from this document.

105Evidence Gap: Specific Danish legislation and institutional details should be... (above).

106UK Committee on Standards in Public Life, <https://www.gov.uk/government/organ...> (above).

107Evidence Gap: Australian state-level beneficial ownership and federal FOI Act reform details require verification against current government sources. Summary reflects generally available information.

108Canada: Conflict of Interest Act (above).

112Evidence Gap: Specific Danish legislation and institutional details should be... (above).

Benchmark Dimension	New Zealand	Denmark	United Kingdom	Australia	Canada
	no coordination body ¹⁰⁹ ¹¹⁰ ¹¹¹		individual bodies ¹¹³	ministers, MPs, public officials ¹¹⁴	federal integrity framework ¹¹⁵
Whistleblower Protection	Protected Disclosures (Protection of Whistleblowers) Act 2022: broader coverage than 2000 Act; no financial rewards; low awareness in private sector ¹¹⁶	EU Whistleblower Directive transposed; strong protection; independent oversight body ¹¹⁷	Public Interest Disclosure Act 1998; extended to workers broadly; government review of adequacy ongoing ¹¹⁸	Public Interest Disclosure Act 2013 amended 2023 to improve protections for NACC disclosures; financial rewards not standard ¹¹⁹	Public Servants Disclosure Protection Act 2005; whistleblower protection for federal public servants; ongoing reform to extend private sector coverage ¹²⁰
Foreign Bribery Enforcement	Crimes Act 1961, s.105C covers foreign bribery; zero convictions as of Dec 2024; weak corporate liability ¹²¹	Active foreign bribery enforcement; criminal and corporate liability; convictions recorded ¹²²	Bribery Act 2010 widely regarded as world-leading; corporate 'failure to prevent' offence; active enforcement by SFO (UK) ¹²³	Criminal Code Act 1995, foreign bribery offence; 'failure to prevent' offence introduced 2024; limited convictions to date ¹²⁴	Corruption of Foreign Public Officials Act 1999; enhanced enforcement by RCMP; handful of convictions ¹²⁵
OIA / Freedom of Information	OIA 1982: strong in principle; excluded from Parliament; no	Freedom of Information Act 1970 (Denmark): broad	Freedom of Information Act 2000: broad; independent Information	Freedom of Information Act 1982: covers Parliament and	Access to Information Act 1985; recent modernisation;

109Transparency International New Zealand (TINZ), 'Analysis Relevant to New Zealand from the Corruption Perc...' (above).

110National Anti-Corruption Commission Act 2022 (above).

111Serious Fraud Office Act 1990 (above).

113UK Committee on Standards in Public Life, <https://www.gov.uk/government/organ...> (above).

114National Anti-Corruption Commission Act 2022 (above).

115Canada: Conflict of Interest Act (above).

116Protected Disclosures (above).

117Evidence Gap: Specific Danish legislation and institutional details should be... (above).

118UK Committee on Standards in Public Life, <https://www.gov.uk/government/organ...> (above).

119Australian Parliament, Crimes Legislation Amendment (Combatting Foreign Bribery) Act 2024; Public Interest Disclosure Act 2013 (amended 2023).

120Canada: Conflict of Interest Act (above).

121OECD Working Group on Bribery, OECD Anti-Bribery Convention Phase 4 Report on... (above).

122Evidence Gap: Specific Danish legislation and institutional details should be... (above).

123UK Committee on Standards in Public Life, <https://www.gov.uk/government/organ...> (above).

124Australian Parliament, Crimes Legislation Amendment (above).

125Canada: Conflict of Interest Act (above).

Benchmark Dimension	New Zealand	Denmark	United Kingdom	Australia	Canada
	penalties for non-compliance; some political interference in OIA responses ¹²⁶¹²⁷	coverage; strong penalties for non-compliance ¹²⁸	Commissioner with enforcement powers and fines ¹²⁹	all Commonwealth agencies; review and reform active ¹³⁰	still gaps in parliamentary coverage ¹³¹
CPI Score (2025)	81 / 100, Rank equal 4th ¹³²	89 / 100, Rank 1st ¹³³	70 / 100, Rank 20th ¹³⁴	76 / 100, Rank 12th ¹³⁵	75 / 100, Rank 16th ¹³⁶

3.3 Narrative Analysis (Key Divergences and Adaptation Lessons)

New Zealand's most acute gap relative to its peers is the complete absence of a statutory lobbying regulatory framework. The OECD Anti-Corruption and Integrity Outlook 2024 ranked New Zealand among the worst-performing OECD members on lobbying transparency, with only Slovakia, Luxembourg and Turkey scoring worse. Canada — with a mandatory lobbyist registry, a 5-year cooling-off period for designated public office holders, and an independent Commissioner of Lobbying with investigative powers — demonstrates that such a framework is practical in a Westminster system and increases public trust. Australia's 18-month cooling-off period for former ministers and parliamentary secretaries (with 12 months for senior staff), while shorter, provides a workable model that New Zealand's National Party previously endorsed in opposition but has not legislated in government.

On political finance, Canada stands out for its combination of donation caps — a \$1,675 per-party-per-year limit — and real-time disclosure through Elections Canada. New Zealand's party donation disclosure threshold has been reduced in stages (from \$15,000 to \$5,000 in 2023, and to \$6,000 from 1 January 2026 under the Electoral Amendment Act 2025), but New Zealand still has no individual donation cap. The Helen Clark Foundation (2024) and TINZ (2024) both cite political finance as the most urgent structural vulnerability in New Zealand's system, consistent with the NIS 2018 rating of political parties as the weakest pillar.

The establishment of Australia's NACC in July 2023 — which received 44 referrals in its first few days of operation and has many active investigations — demonstrates the latent demand for a dedicated anti-corruption body even in a system previously considered low-corruption. New Zealand's distributed model (SFO, Police, PSC) has no single accountability point, strategic

¹²⁶TINZ, 'NZ NIS 2018 Update,' (above).

¹²⁷Transparency International New Zealand, 'New Zealand National Integrity System Assessment — 2018 U...' (above).

¹²⁸Evidence Gap: Specific Danish legislation and institutional details should be... (above).

¹²⁹UK Committee on Standards in Public Life, <https://www.gov.uk/government/organ...> (above).

¹³⁰Evidence Gap: Australian state-level beneficial ownership and federal FOI Act... (above).

¹³¹Canada: Conflict of Interest Act (above).

¹³²Transparency International, 'Corruption Perceptions Index 2025' (above).

¹³³Transparency International, 'Corruption Perceptions Index 2025' (above).

¹³⁴Transparency International, 'Corruption Perceptions Index 2025' (above).

¹³⁵Transparency International, 'Corruption Perceptions Index 2025' (above).

¹³⁶Transparency International, 'Corruption Perceptions Index 2025' (above).

coordination capability, or prevention mandate. The OECD Public Integrity Recommendation Principle 13 requires that oversight bodies have 'appropriate powers, resources and capacities' — a standard New Zealand's fragmented approach cannot meet.

The UK Bribery Act 2010's 'failure to prevent' offence — which places an affirmative obligation on commercial organisations to have adequate anti-bribery procedures in place or face criminal liability — represents the leading standard for corporate accountability. New Zealand has no equivalent. The OECD Phase 4 Report (2024) specifically recommended New Zealand introduce stronger corporate liability for foreign bribery, consistent with changes in Australia legislated in 2024. Adapting the UK model would be straightforward within New Zealand's existing criminal law framework.

Finally, on beneficial ownership, the UK's Persons with Significant Control (PSC) register — operational since 2016 — provides a proven, publicly accessible model. New Zealand has repeatedly committed to an equivalent register and has repeatedly deferred it. FATF's 2021 Mutual Evaluation finding of 'substantial gaps' in the availability of beneficial ownership information, combined with New Zealand's exposure to international organised crime through its opaque trust and company structures, makes this perhaps the highest-consequence gap in New Zealand's integrity system. (FATF re-rated New Zealand to 'largely compliant' on Recommendation 25 in 2022 following follow-up action, but the underlying transparency gap — a public register — remains unaddressed.)

Section 4: Stylised Case Study Stress-Tests

To illustrate the observed gaps, stylised case studies were developed to stress-test three contexts: lobbying, organised crime, and regulatory capture.

4.1 Case Study A: 'Cash for Questions' — Lobbying in Parliament

A1. The Case Study

A commercial interest — say, a major technology or resource sector company — pays a political consultant (former MP or ministerial adviser) to arrange informal meetings with sitting MPs and ministers, secure favourable treatment in a regulatory review, and ask parliamentary questions that benefit the commercial interest's position. Payments are not publicly disclosed and no register records the meetings.

A2. Pillars Engaged

Primary: Legislature (1), Executive (2), Political Parties (10). Secondary: Law Enforcement (5), Media (11), Civil Society (12).

A3. Prevention/Detection/Investigation Pathway

- **Prevention:** The Cabinet Manual (2023) instructs ministers not to allow personal interests to influence decisions, but it is not legally binding and contains no specific lobbying provisions. There is no mandatory lobbyists' register, no meeting disclosure requirement, and no statutory cooling-off period for those transitioning from government to lobbying.
- **Detection:** Investigative journalism (media pillar) or a whistleblower under the Protected Disclosures Act 2022 could surface the activity. However, there is no registry against which to check undisclosed lobbying. Parliamentary questions from an MP are in the public domain but the commercial motivation for asking them is not.
- **Investigation:** The SFO has jurisdiction over 'serious or complex fraud' under the Serious Fraud Office Act 1990 and could potentially investigate secret commissions under the Secret Commissions Act 1910. However, the 'cash for questions' scenario may not meet the SFO's materiality threshold and the Secret Commissions Act is rarely used.
- **Prosecution/Oversight:** The Ombudsman has no jurisdiction over the conduct of individual MPs. The Speaker has theoretical authority over Parliamentary conduct but has shown reluctance to restrict lobbyist access (as evidenced by the swipe-card controversy in 2024¹³⁷).

A4. Failure Modes

The system's core failure is the complete absence of disclosure infrastructure. With no register of lobbying contacts, no mandatory cooling-off periods, and Parliamentary Services outside the OIA, the scenario is virtually undetectable through institutional mechanisms. The OECD Anti-Corruption and Integrity Outlook 2024 placed New Zealand among the worst-performing OECD

¹³⁷Protected Disclosures (above).

members on lobbying transparency, with only Slovakia, Luxembourg and Turkey scoring worse — confirming a structural rather than merely theoretical gap.

A5. What Good Looks Like (Benchmark)

Canada's Lobbying Act requires all lobbyists to register and file monthly communication reports disclosing meetings with 'designated public office holders.' The Commissioner of Lobbying can investigate and prohibit individuals from lobbying. A 5-year prohibition on lobbying applies to former designated public office holders, including ministers and senior officials. In Australia, the mandatory Register of Lobbyists and 18-month cooling-off period for former ministers and parliamentary secretaries (with 12 months for senior staff) provide equivalent, if less stringent, protection.

A6. Targeted Reforms (Case Study A)

- Legislate a mandatory lobbying register covering all third-party and in-house lobbyists, with monthly disclosure of meetings with ministers, MPs, and senior officials. (Pillars 1, 2, 10; UNCAC Art. 7(4); OECD Principle 8; Canada model: Lobbying Act 2008¹³⁸)
- Enact a statutory cooling-off period of at least 24 months for ministers and 12 months for senior officials before they may lobby former colleagues. (Pillars 2, 10; OECD Principle 6; Australia model¹³⁹)
- Extend the OIA to Parliamentary Services to capture meeting records, expenses, and contracts. (Pillar 1; OECD Principle 3; NIS 2018 Rec. 1^{140/141})
- Establish an independent Registrar of Lobbyists with investigative and enforcement powers. (Pillar 9; UNCAC Art. 36; Canada: Commissioner of Lobbying model¹⁴²)
- Introduce a statutory register of Ministers' interests and meetings (ministerial diary) published within 30 days, with civil penalties for omissions. (Pillar 2; OECD Principle 6; UK ministerial diary disclosure model¹⁴³)

4.2 Case Study B: Drug Cartel Infiltration of NZ Customs via Procurement

B1. The Case Study

A transnational drug trafficking organisation attempts to infiltrate New Zealand Customs by bribing officials and manipulating public procurement processes to award contracts for border technology or logistics to cartel-connected companies, thereby enabling drug importation at reduced border scrutiny.

B2. Pillars Engaged

Primary: Law Enforcement (5), Public Sector (4), Business (13). Secondary: Executive (2), Supreme Audit Institution (8), Anti-Corruption Agency (9, absent).

138Office of the Commissioner of Lobbying of Canada, <https://lobbycanada.gc.ca/en/> (above).

139Australian Government, 'Lobbying Code of Conduct' (above).

140TINZ, 'NZ NIS 2018 Update,' (above).

141Transparency International New Zealand, 'New Zealand National Integrity System Assessment — 2018 U...' (above).

142Office of the Commissioner of Lobbying of Canada, <https://lobbycanada.gc.ca/en/> (above).

143UK Committee on Standards in Public Life, <https://www.gov.uk/government/organ...> (above).

B3. Prevention/Detection/Investigation Pathway

- Prevention: Government Procurement Rules 2019 require agencies to apply probity checks, conflict-of-interest declarations, and competitive tendering. NZ Customs has internal integrity and anti-corruption policies. The SFO and Police maintain relationships with international partners (Interpol, Five Eyes) on organised crime.
- Detection: Unusual tender outcomes could trigger OAG audit scrutiny. An internal whistleblower could invoke the Protected Disclosures Act 2022. Financial Intelligence Unit (FIU, within NZ Police) monitors suspicious financial transactions that might reveal cartel payments. The AML/CFT Act 2009 requires reporting entities to report suspicious transactions.
- Investigation: The SFO can investigate financial crime aspects; the Police Organised Crime unit can investigate cartel activity; Customs has its own investigation capacity. However, multi-agency coordination on complex cases requires a formal mechanism that is absent (there is no ACA to coordinate).
- Prosecution: Crimes Act 1961, ss.99–105D cover bribery and corruption of public officials; the Secret Commissions Act 1910 covers unlawful commissions; the Customs and Excise Act 2018 provides for Customs-specific offences.

B4. Failure Modes

The absence of a public beneficial ownership register means that companies bidding on government contracts that may be cartel-connected cannot be easily identified as such, since they may be incorporated behind nominee shareholders or trusts. FATF's 2021 Mutual Evaluation found 'substantial gaps' in the availability of beneficial ownership information and in relation to nominee directors and shareholders. The lack of a coordinating ACA means no single body has a systemic overview of procurement corruption risks. The OECD Government Procurement Rules impose process requirements, but there is no independent procurement integrity body analogous to the UK's Cabinet Office Fraud, Error, Debt and Grants function or Australia's NACC (which explicitly covers procurement fraud).

B5. What Good Looks Like

Australia's NACC specifically identified 'procurement' as a recurring corruption theme in its 2025 two-year report. The NACC can initiate own-motion investigations into procurement irregularities without waiting for a referral. A combined public BO register (UK PSC model), mandatory AML/CFT checks on government suppliers, and a coordinating integrity body would substantially reduce this vulnerability.

B6. Targeted Reforms (Case Study B)

- Establish a public beneficial ownership register for all companies and limited partnerships bidding on government contracts above a defined threshold, as a precursor to a universal BO register. (Pillars 4, 5, 13; UNCAC Art. 12; FATF Rec. 24¹⁴⁴¹⁴⁵)

144Financial Action Task Force (above).

145TINZ, 'Progress on Beneficial Ownership: A Step Forward, But a L...' (above).

- Require mandatory AML/CFT supplier due diligence checks for all government contracts above NZ\$100,000, with exclusion registers for debarred entities. (Pillar 4; OECD Principle 5; UNCAC Art. 9¹⁴⁶)
- Establish a National Integrity Commission / ACA with oversight of procurement integrity across all government agencies. (Pillar 9; UNCAC Art. 6; Australia NACC model¹⁴⁷)
- Mandate coordination protocols between SFO, Police, Customs, and FIU for complex transnational corruption / organised crime cases, with a statutory memorandum of understanding. (Pillar 5; UNCAC Art. 36, 48¹⁴⁸)
- Extend AML/CFT obligations to all government procurement agents and real estate agents (currently gaps in coverage) to prevent cartel money-laundering through NZ assets. (Pillar 5; FATF Rec. 22¹⁴⁹)

4.3 Case Study C: Elite Manipulation of Natural Resource Licences, Concessions, and Royalties

C1. The Case Study

Senior government ministers or officials, in collusion with private sector interests, manipulate the licensing, concessions, or royalty regime for oil, gas, mining, forestry, or fisheries — for example, by awarding below-market royalty rates, granting licences to politically connected parties, or facilitating regulatory capture of the sector — generating private benefit at public expense.

C2. Pillars Engaged

Primary: Executive (2), Public Sector (4), Legislature (1), Political Parties (10). Secondary: Law Enforcement (5), Supreme Audit Institution (8), Media (11), Civil Society (12), Judiciary (3).

C3. Prevention/Detection/Investigation Pathway

- Prevention: The Resource Management Act 1991, Fisheries Act 1996, Crown Minerals Act 1991, and Forestry Act 1949 all contain licensing and royalty frameworks. Cabinet conflict-of-interest rules require ministers to declare and manage interests. The Government Procurement Rules apply to any commercial contracts.
- Detection: The OAG can audit royalty collection and licensing decisions if Parliament directs such a review. Investigative journalism (e.g., RNZ and Newsroom) has historically been instrumental in surfacing resource sector concerns. A whistleblower within the relevant ministry or the sector could invoke the Protected Disclosures Act 2022.
- Investigation: The SFO has jurisdiction over fraud; the Police has jurisdiction over bribery and corruption offences under the Crimes Act 1961. The Independent Police Conduct Authority (IPCA) covers police conduct, not ministerial conduct. No

¹⁴⁶United Nations Office on Drugs and Crime (UNODC), 'United Nations Convention against Corruption' (2004), https://www.unodc.org/documents/brussels/UN_Convention_Against_Corruption.pdf (accessed April 2026). Articles cited in the table are from this document.

¹⁴⁷National Anti-Corruption Commission Act 2022 (above).

¹⁴⁸United Nations Office on Drugs and Crime (UNODC), 'United Nations Convention against Corruption' (above).

¹⁴⁹Financial Action Task Force (above).

independent body has jurisdiction to investigate ministerial decisions that are technically lawful but corrupt in substance.

- Prosecution: If gifts or inducements were involved, the Crimes Act s.99 (bribery of official) or the Secret Commissions Act 1910 could apply. However, 'regulatory capture' through informal influence, political donations, or revolving doors is not a criminal offence in New Zealand.

C4. Failure Modes

The most serious failure mode is the absence of a body with jurisdiction over ministerial decisions that are technically discretionary but substantively corrupt. Unlike Australia, where the NACC can investigate ministers, or Canada, where the Conflict of Interest and Ethics Commissioner has investigative powers over ministers, New Zealand has no equivalent. The recent (2020–23) Stuart Nash affair, in which a minister shared Cabinet information with his political donors and faced no criminal consequences, illustrates the gap between political accountability and legal accountability. The TINZ 2024 analysis noted that regulatory capture is a particular risk in sectors with 'extensive discretion and limited transparency.' Furthermore, the absence of a public BO register means that the beneficial owners of companies receiving resource licences are not publicly known — a fundamental transparency failure.

C5. What Good Looks Like

Canada's Conflict of Interest Act (S.C. 2006) requires ministers to recuse themselves from decisions in which they have a private interest, file full asset declarations, and observe a two-year cooling-off period after they leave office. The Conflict of Interest and Ethics Commissioner can investigate complaints and make public reports. Denmark's integrated transparency culture and civil servant ethics framework means resource licensing decisions go through multi-agency scrutiny with published records. The UK's Cabinet Office Propriety and Ethics Team provides independent advice on ministerial conflicts in high-stakes licensing and procurement decisions.

C6. Targeted Reforms (Case Study C)

- Enact a Ministerial Integrity Act making conflict-of-interest declarations for resource-sector decisions legally mandatory, with an independent Ministerial Ethics Commissioner empowered to investigate and report publicly. (Pillars 2, 10; UNCAC Art. 8; Canada: Conflict of Interest Act model¹⁵⁰)
- Bring all resource licensing, royalty-setting, and concession decisions within the scope of the OIA, with mandatory proactive release of all decision rationales and commercial terms where public interest overrides commercial sensitivity. (Pillar 1; UNCAC Art. 10; OECD Principle 3¹⁵¹)
- Require all companies holding or seeking government resource licences, concessions, or royalty arrangements to be on the public beneficial ownership register, with

¹⁵⁰Canada: Conflict of Interest Act (above).

¹⁵¹OECD, 'Recommendation of the Council on Public Integrity' (above).

disqualification of entities with beneficial owners linked to organised crime or PEPs without adequate due diligence. (Pillars 4, 13; UNCAC Art. 12; FATF Rec. 24¹⁵²153)

- Establish an independent Natural Resources Royalty Review Board (or extend the OAG mandate) to conduct regular audits of royalty rates against international benchmarks and market rates, reporting annually to Parliament. (Pillar 8; UNCAC Art. 9; OECD Principle 12¹⁵⁴)
- Establish a Revolving Door Register publishing all cases where former ministers, MPs, or senior officials take employment in sectors they had previously regulated, covering 5 years post-departure. (Pillars 2, 4; OECD Principle 6¹⁵⁵)

152Financial Action Task Force (above).

153United Nations Office on Drugs and Crime (UNODC), 'United Nations Convention against Corruption' (above).

154OECD, 'Recommendation of the Council on Public Integrity' (above).

155OECD, 'Recommendation of the Council on Public Integrity' (above).

Section 5: Recommendations for Reform

5.1 Prioritised Recommendations (Top 15)

Each recommendation is tagged by type (L = Legislative, I = Institutional, O = Operational, D = Data/Digital, C = Culture/Capability), linked to TI pillar(s) and UNCAC/OECD standards, assigned a sequencing priority (Now/Next/Later), and accompanied by indicative success measures. Implementation ownership follows the RASCI assignments in Section 2A.

#	Recommendation	Type	TI Pillar(s)	UNCAC / OECD	Timing & Owner	Success Measures (KPIs)
1	Enact a Lobbying Registration and Transparency Act: mandatory register of all lobbyists; 24-month ministerial cooling-off period; monthly meeting disclosures; independent Registrar with enforcement powers.	L	1, 2, 10	UNCAC Art. 7(4); OECD Prin. 8	NOW — Ministry of Justice	Register operational within 12 months; 100% of third-party lobbyists registered; all ministerial meetings disclosed within 30 days; OECD lobbying transparency ranking improves above current bottom-four placement among OECD members
2	Enact a Public Beneficial Ownership Register Act: universal BO register for all companies, limited partnerships, and trusts; public access; mandatory update within 20 days of change; verification required.	L	4, 5, 9, 13	UNCAC Art. 12; FATF Rec. 24–25; OECD Prin. 7	NOW — MBIE; Ministry of Justice	Register live by December 2026; 95%+ compliance rate; FATF 2029 evaluation finds NZ compliant; reduction in suspicious transaction reports linked to opaque entities
3	Establish a lead Anti-corruption agency: independent body with power to investigate public officials, ministers, MPs, and contractors; own-motion investigation powers; public reporting;	I	2, 4, 5, 9	UNCAC Art. 6, 36; OECD Prin. 13	NOW (legislation) / NEXT (operational) — Ministry of Justice; Attorney-General	ACA operational by July 2027; annual investigations > 20 cases; public satisfaction with corruption accountability (survey baseline and target)

#	Recommendation	Type	TI Pillar(s)	UNCAC / OECD	Timing & Owner	Success Measures (KPIs)
	parliamentary oversight committee.					
4	Reform political finance law: further reduce party donation disclosure threshold (currently \$6,000 from 1 January 2026) to NZ\$1,500; introduce individual donation caps (\$5,000 per party per year); real-time online disclosure within 5 working days; extend OIA to Parliamentary Services.	L	1, 10	UNCAC Art. 7(3); OECD Prin. 9	NOW — Ministry of Justice; Electoral Commission	Disclosure threshold lowered by next electoral cycle; Parliamentary Services OIA-compliant; OECD political finance transparency indicators improve
5	Adopt a National Anti-Corruption Strategy: Cabinet-level strategy co-developed with PSC, SFO, Police, TINZ, civil society; annual implementation report; independent progress review every 3 years.	O	All	UNCAC Art. 5; OECD Prin. 1	NOW — Ministry of Justice; DPMC	Strategy published by December 2026; annual progress reports; OECD Public Integrity Indicators show improvement in NZ strategic framework score
6	Introduce a 'Failure to Prevent Bribery' corporate offence: companies with NZ nexus liable unless they had adequate anti-bribery procedures; consistent with UK Bribery Act s.7 and Australia's 2024 legislation.	L	5, 13	UNCAC Art. 16, 26; OECD Anti-Bribery Conv.	NEXT — Ministry of Justice; SFO; MBIE	Legislation enacted within 24 months; first corporate prosecution within 5 years; OECD Phase 5 NZ review finds improved framework
7	Extend and strengthen the Official Information Act: add Parliamentary Services and all Crown entities to OIA scope; introduce civil penalties for failure to comply; establish an Information Commissioner with enforcement powers.	L	1, 7	UNCAC Art. 10; OECD Prin. 3	NEXT — Ministry of Justice; Ombudsman	Parliamentary Services and Crown entities OIA-compliant within 18 months; Ombudsman penalty regime operational; OIA response-time

#	Recommendation	Type	TI Pillar(s)	UNCAC / OECD	Timing & Owner	Success Measures (KPIs)
						compliance rate > 95%
8	Strengthen foreign bribery enforcement: increase SFO funding; implement OECD Phase 4 recommendations; introduce proactive corporate self-reporting incentives; achieve first foreign bribery conviction by 2028.	O	5, 13	UNCAC Art. 16; OECD Anti-Bribery Conv.	NEXT — SFO; Ministry of Justice; MBIE	First foreign bribery conviction by December 2028; SFO foreign bribery investigations ≥ 3 by 2027; OECD Working Group satisfied at December 2026 review
9	Establish a Ministerial Integrity Commissioner: independent statutory officer with power to investigate ministerial conflicts of interest, post-office employment, and donor relationships; reports to Parliament.	I	2, 10	UNCAC Art. 8; OECD Prin. 6	NEXT — DPMC; Attorney-General	Commissioner appointed and operational within 18 months; all ministerial declarations publicly accessible; annual report to Parliament
10	Codify and strengthen post-employment restrictions for public servants: statutory 12-month restriction on lobbying former agency for SES; risk-based sector exclusions for sensitive positions; enforced by PSC.	L	2, 4	OECD Prin. 6; UNCAC Art. 8	NEXT — PSC; Ministry of Justice	Legislation enacted; compliance rate monitored by PSC annually; reported revolving-door incidents ≤ 3 per year
11	Reform AML/CFT supervision: consolidate fragmented multi-supervisor model into a single AML supervisor (as signalled in 2024 government announcement); expand AML/CFT to all real estate agents and	I, L	5, 9, 13	FATF Rec. 26–27; UNCAC Art. 14	NEXT — DIA; Reserve Bank; FMA; Police/FIU	Single supervisor operational by 2027; FATF 2029 evaluation rates NZ 'largely compliant' on Rec. 26–27; suspicious transaction report quality improves

#	Recommendation	Type	TI Pillar(s)	UNCAC / OECD	Timing & Owner	Success Measures (KPIs)
	company formation agents.					
12	Strengthen whistleblower protections for private sector workers: amend the 2022 Act to cover all workers making public interest disclosures outside employment relationship; consider financial awards for significant disclosures.	L	4, 5, 12	UNCAC Art. 33; OECD Prin. 10	LATER — Ministry of Justice; Ombudsman	Amendment enacted; uptake of disclosures to appropriate authorities increases $\geq 20\%$ over baseline; annual Ombudsman report on disclosure volumes
13	Introduce integrity requirements for Fast-Track Consenting and major licence decisions: mandatory public BO declaration for all applicants; independent probity checks; ministerial recusal and transparency requirements.	O, L	2, 4, 13	UNCAC Art. 9, 12; OECD Prin. 5	NOW — MBIE; Ministry for the Environment; Ministry of Justice	100% of fast-track applicants with published BO information; zero ministerial decisions without documented conflict-of-interest clearance; OAG audit of process
14	Enhance media and civil society funding for accountability journalism: establish a Public Interest Journalism Fund with independent governance; ensure TINZ and anti-corruption civil society organisations have adequate resourcing.	C, O	11, 12	UNCAC Art. 13; OECD Prin. 10	LATER — Ministry for Culture & Heritage; Crown	Fund established and operational; ≥ 10 investigative journalism projects per year receiving support; TINZ annual CPI analysis and NIS monitoring funded
15	TINZ conduct a NIS update (last full assessment was 2013, update was 2018); focusing on developing a prioritised action plan.	C, D	All	UNCAC Art. 5; OECD Prin. 1	NOW — Ministry of Justice; TINZ	Action plan published within 18 months; all 13 pillars scored; recommendations tracked publicly

5.2 Implementation Roadmap (12–24 Months)

Immediate Priorities (0–6 Months: 'Now')

These actions address the most acute gaps and either require primary legislation or can be advanced rapidly through existing executive authority:

- Introduce Lobbying Registration and Transparency Bill into Parliament (Rec. 1)
- Introduce Beneficial Ownership Register Bill into Parliament (Rec. 2)
- Commence consultation on Anti-Corruption Agency enabling legislation (Rec. 3)
- Cabinet agreement to National Anti-Corruption Strategy framework; consult with TINZ, civil society (Rec. 5)
- Introduce integrity requirements for Fast-Track Consenting applicants by Cabinet directive (Rec. 13)
- Commission full TI NIS Assessment from TINZ (Rec. 15)

Short-Term Priorities (6–18 Months: 'Next')

- Pass Lobbying Registration Act; Register operational (Rec. 1)
- Pass Beneficial Ownership Register Act; MBIE builds register platform (Rec. 2)
- Introduce Anti-Corruption Agency Bill; select committee process (Rec. 3)
- Introduce Electoral Finance Reform Bill: lower disclosure thresholds, introduce caps, real-time reporting (Rec. 4)
- Introduce OIA Extension Bill covering Parliamentary Services (Rec. 7)
- Introduce 'Failure to Prevent Bribery' offence via an amendment to Crimes Act (Rec. 6)
- Publish National Anti-Corruption Strategy (Rec. 5)
- Implement OECD Phase 4 foreign bribery recommendations: increase SFO resourcing, amend Companies Act corporate liability (Rec. 8)

Medium-Term Priorities (18–24 Months: 'Later')

- Anti-Corruption Agency operational (Rec. 3)
- Electoral Finance Act in force for next electoral cycle (Rec. 4)
- AML/CFT single supervisor model established (Rec. 11)
- Ministerial Integrity Commissioner appointed (Rec. 9)
- Post-employment restrictions codified in statute (Rec. 10)
- Whistleblower protection amendment enacted (Rec. 12)

5.3 Risks and Mitigations

Risk	Description	Likelihood / Impact	Mitigation
Political feasibility	Coalition politics may prevent passage of lobbying, political finance, or ACA legislation if parties perceive it as a threat to their interests.	High / High	Cross-party working group; public mandate through OGP consultation; civil society pressure; international obligations

Risk	Description	Likelihood / Impact	Mitigation
			(OECD, FATF) create external pressure points.
Capacity constraints	PSC, SFO, MBIE, and Ministry of Justice lack capacity to simultaneously implement all recommendations.	Medium / High	Phase implementation (Now/Next/Later); ring-fence dedicated project resourcing; use OGP framework as coordination mechanism; leverage FATF grey listing threat as prioritisation lever.
Regulatory capture of new bodies	A new ACA or Lobbyists Registrar could itself become captured or ineffective if under-resourced or politically appointed.	Medium / Medium	Parliamentary Joint Committee oversight; independent statutory appointment process; adequate resourcing mandated in legislation; sunset review after 5 years.
Legal challenges to BO register	Privacy Act challenges could delay or limit the BO register.	Low / Medium	Design register with proportionate privacy protections (restricted access for trusts with legitimate privacy claims); Privacy Commissioner consultation in bill design stage.
Unintended chilling effect on business	Excessive compliance burden on SMEs from BO register or AML/CFT expansion.	Low / Low	Proportionate thresholds; digital-first, low-cost compliance channels; MBIE SME impact assessment; phased implementation for smaller entities.
Reform fatigue	Political and public attention may shift to other priorities before recommendations are implemented.	Medium / High	Annual public progress tracking (Rec. 5 strategy); future TINZ NIS update creates accountability; OGP commitment tracking; OECD and FATF reviews provide external accountability dates.

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Note on Evidence Gaps

Some benchmark comparisons for Denmark rely on general OECD cross-country data (OECD Anti-Corruption Integrity Outlook 2024) rather than primary Danish legislative sources. Readers seeking detailed Danish institutional analysis should consult the OECD country profile for Denmark at <https://www.oecd.org/denmark> (accessed April 2026). Australian state-level beneficial ownership and federal FOI Act reform details should be verified against current Australian government sources where used.