TRANSPARENCY INTERNATIONAL
New Zealand



ANNUAL REPORT AND PERFORMANCE REPORT

for the year ended 30 June 2026

TRANSPARENCY INTERNATIONAL
New Zealand

OUR VISION

What we would like to see as a result of our work

A world with trusted integrity systems in which government, politics, business, civil society and the daily lives of people are free of corruption.

OUR MISSION

What we are going to do to contribute to our vision

To foster a New Zealand culture where transparency, integrity, good governance and ethical standards and practices are the core values of all New Zealanders.

GLOBAL STRATEGIC PURPOSE

Holding power to account for the common good

OUR VALUES

What we embody as an organisation

Integrity: We behave responsibly, acting honestly and ethically in everything we do

Courage: We act in accordance with our values, even when it is hard to do

Transparency: We are visibly open and honest

Respect: We treat everyone with respect as we would like to be treated, acknowledging and valuing differences.

A GLOBAL MOVEMENT

Transparency International is a global civil society movement of over 100 country chapters. Each chapter works for transparency, accountability and integrity in the fight against corruption. Depending on the need some countries work directly with citizens, others take a systems analysis or research approach. It depends on the need. All chapters are independent, but are accredited to the global movement which is facilitated from the Secretariat in Berlin. The Secretariat also facilitates global advocacy as well as tools such as the Corruption Perceptions Index and the Global Corruption Barometer.

FROM THE CHAIR

2026 has been another busy and effective year for the New Zealand Chapter and my thanks go to all those who have supported us.

As predicted, without definitive actions, our place in the international measure of corruption continues to slide. The Corruption Perceptions Index (CPI) released by Transparency International in February has us down to 4th, no longer a world leader, and not even the Asia Pacific leader as Singapore has overtaken us. We have continued to call for political integrity, especially focussed on lobbying transparency and beneficial ownership, to ensure transparency around influence and commerce build confidence in our systems and Government.

Our voice is being heard with some authority. We were the leading Civil Society voice during the Examination of our adherence to the United Nations Convention against Corruption earlier this year and their Executive summary included 20 of our recommendations to the examining panel, leaving only 5 unaddressed.

We have worked closely with Transparency International and MFAT continuing studies in the Pacific this year. In September 2026 we released our online report on Access to Environmental Information in the Pacific reflecting some of that work.

I am privileged to Chair a talented and hardworking Board who give freely of their time and expertise. You can be assured of their huge commitment to TINZ , and their willingness to work at the top of their skillsets. Special thanks to Jeff Galt who has strengthened our financial systems over the last 18 months. We are sorry to see him leave NZ but wish him and his family well and thank him for the support he has provided.



Our Executive Director Julie Haggie has had another outstanding year and we are fortunate to keep her so focused and dedicated to TINZ. She has also been a huge support to our Pacific neighbours.

The great strength of this organisation is the people who are prepared to volunteer their expertise. We are grateful to have the opportunity to extend our research capability and our lobbying voice through our interns, our Members with Delegated Authority, our Board members and many of our Members.

Our thanks go to our wider membership, our professional and energetic staff, and the organisations who work alongside us at times. We recognise, too, the government agencies, business groups and civil society who have heard our challenges and invited our comment, and those who have enabled our research and programmes of work. Together we can all raise the bars of integrity, accountability and transparency.

Anne Tolley

Chair, Transparency International NZ

Remembering

TOD COOPER

Kei te pōuri matou mō te mate o tō mātou hoa mahi

Tod Cooper, former Board Director, passed away in September 2026.

Tod was appointed to the TINZ Board in August 2019 and was a very active Board Director until his reluctant resignation in 2025. During his time on the Board Tod led TINZ work on procurement. His efforts have born fruit, with improvements in transparency requirements in the Government Procurement Rules. He was also a passionate advocate for improved legislation and practice to prevent modern slavery and migrant exploitation and was heartened by the cross-party support for this legislation. Tod also contributed greatly to the Financial Integrity System Assessment project, and was a member of the TINZ Board Māori caucus.

Tod's expert knowledge and kindness touched us all. He had a clear vision of how to practically build public accountability into systems – and he strongly believed that it wasn't just about words on paper, but through building strong networks and kanohi ki te kanohi – getting out of the office and talking directly with people on the ground.

In a July 2026 interview for Procurement NZ Tod said that being on the Transparency Board was a great experience.



"The purpose is meaningful. You're surrounded by sharp thinkers and genuine thought leadership, particularly from civil society. Transparency and integrity are cornerstones of good procurement practice, so being part of a 'movement' dedicated to those values felt very natural.

I served my maximum term and I'm proud to have contributed during a period where New Zealand committed to introducing Modern Slavery legislation, something long overdue."

Suzanne Snively says about Tod:

He brought deep knowledge about how to prevent corruption in contracting, based on his expertise and experience in procurement practice in the public, private and not-for-profit sectors. Tod demonstrated how the attributes of trust and integrity in contracting led to better purchasing outcomes which in turn became part of the foundations for a stronger nation and a better world.

Moe mai ra e te rangatira

Civil society volunteer power

The TINZ Board of Directors and all Standing Committees work voluntarily. Each Board member has a portfolio responsibility as well as sub-committee or role responsibilities.

Members with Delegated Authority and members who are subject matter experts also contribute their time and expertise to the TINZ objectives through newsletter articles, consultation, submissions, webinar presentation, professional advice and expertise in practical functions such as the Returning Officer. All work on a voluntary basis.

This year we also engaged with interns, who undertook small pieces of research.

We calculated the total number of volunteer hours being around 2200 this fiscal year. Translated to a dollar value of $65.00 per hour (a mid range professional rate) the dollar value is just under $143,000.

In-kind support is also appreciated and relied on by TINZ. This includes the provision of rooms for meetings, technical support for webinars, for the AGM and for most events.

Financial Accountability and Risk Assessment

TINZ's Risk Policy and Framework approved by the board in July 2026 has been operationalised with discussions taking place first at the Finance Assurance and Risk (FAR) Committee and then approved at subsequent board meetings. Risk identification, assessment and appropriate action plans to mitigate risks to board tolerance levels have been appropriately progressed.

FAR meets bimonthly and reviews/approves monthly financial information virtually. This provides ongoing oversight of TINZ's financial operations and risks for board approval.

Cash flow monitoring has resulted in higher term deposit balances over the year that have mostly offset lower interest rates.

FAR's regular agenda items also include Health and Safety updates; interests register and agenda conflict monitoring, monitoring of policy updates (including the Investments Review in 2026 to reflect the NZ Government Deposit Takers Act: Depositors Compensation Scheme), and risk reports from the Executive Director.

External audit assurance continues to be an important independent mechanism and during the year we reviewed our long-term relationship with our auditors and decided to retain our current auditor for the year end 30 June 2026. The annual report is also reviewed by FAR prior to board approval and its subsequent presentation and approval at its AGM.

Financial oversight assurance has also included TINZ's support given to the Transparency International Indo-Pacific Partnership (TI-IPP STRONGG) project funded by Transparency International. Although most of the revenue and expenses of the project are gross revenues and expenses in TINZ's accounts, certain Administrative and Executive Director expenses have been recovered by an apportionment of time spent by these staff.



Jeff Galt
Chair, Finance, Assurance and Risk Committee

Concerns and Complaints

During the year TINZ faced criticism including a formal complaint to Transparency International, about its leadership, and the lack of progress on lobbying regulation. TINZ does not resile from criticism, and the Board regularly considers TINZ's impact and effectiveness. The complaint has been considered by the TI Board Ethics Committee, which has resolved there is no conflict of interest or any action to be addressed by TINZ.

A complaint relating to the use of a licensed image on our website was resolved with the support of Minter Ellison.

Legal services on the revision of the TINZ Constitution been provided pro-bono this year by Gibson Sheat for which we are most grateful.

TINZ regularly receives emails from people who are concerned about issues affecting them personally. TINZ is not able to investigate individual concerns. TINZ also insists on evidence-based advocacy, so does not immediately engage in issues circulating in mainstream or social media.

Changes to the Constitution in November 2025 required a change to the Complaints and Concerns Policy, and this will be completed in September 2026.



Debbie Gee
Ethics Officer

Interests register

TINZ has, since its inception, maintained a register of interests for Board members and senior personnel. In accordance with the Incorporated Societies Act and its new Constitution, TINZ now maintains a Conflicts of Interest Register, and conflicts will be reported to members at the Annual General Meeting.

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STRATEGIC ACTIVITIES

GETTING RESULTS – STRATEGY TO ACTION

In March 2026 the TINZ Board reviewed its strategy.

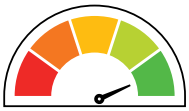
The revised strategy aligns generally with that of the global movement but is still our own. The broad focus areas and goals for the 2025-26 year are set out in the diagram below:



HOW DID WE DO?

TINZ has influenced policy, legislation, and practice. This table shows our estimated 'barometer' impact this year.

FOCUS	AIM AND PROGRESS	BAROMETER
Public Sector Integrity	**More transparent public spending and budgets** The revised Government Procurement Rules included increased emphasis on transparency at all points of the procurement lifecycle. Good progress but implementation has not yet been measured.	
	We have taken part in consultation on **the Open Government Partnership**. The National Action Plan 5 includes some anti-corruption actions including a corruption risk assessment for the public sector. We continue to engage.	
	Work on a **National Integrity System Review** has been progressing throughout 2026, starting with a summary paper which is to be followed by a novel initiative fostering expert discussion. This is occurring in late 2026-early 2027.	
	Data Ethics: Consultation and advocacy Engagement with Stats NZ on the census and data ethics. There has been more guidance and better sector-wide statistics on AI use, agencies still don't have to publish what they use, and the algorithm charter system has gone quiet. The quality of consultation is high.	
	Corruption Perceptions Index A further drop in score is a wake up call, has enabled more robust engagement on the drivers	
	Public Sector Leaders Integrity Forums 7 forums, now online, numbers dropping and changes planned We started work on the **Official Information Act**	
Dirty money – Collaborate to improve corruption prevention	**Advocacy on United Nations Convention against Corruption** Results from May 2025 TINZ led civil society consultation on the UNCAC review visit: highly effective with a majority of TINZ's recommendations reflected in the Executive Summary report. **TINZ Corruption Scan 2026** published report useful reference	
	Disabling concealing systems – Previous positive moves towards a Register of Beneficial Ownership were dropped by the government. There have been some increased due diligence requirements around trusts, and beneficial ownership discovery for government procurement **Policy briefing** on the need for beneficial ownership registers for companies, limited partnerships and trusts.	

FOCUS	AIM AND PROGRESS	BAROMETER
Political Integrity – Strengthen accountability	**Transparency of influence** – Increased advocacy and research on lobbying, political donations and use of urgency in parliament has Level the Lobbying Playing Field Campaign. Collaboration to seek legislative framework and greater transparency. Raising awareness, aiming for regulatory change.	
Enhance Business practice	Joined National Contact Point for Responsible Business Conduct Presentations to Fraud Examiners and Internal Auditors	
Expand civic space for accountability	**Open Government Partnership** Development of **online fraud and monitoring tool**	
Community leadership – Partner to improve data access	**Pacific: Research pilot:** Access to Environmental Information, Pacific **Webinars**, Knowledge Exchange, Advocacy	
	UNCAC leadership, Consultations; TINZ Suzanne Snively Scholarship Media Releases, reporting, Interviews (22) Building engagement with interns	
	Consultations on Human Rights/Anti-Corruption/OIA, many others	

2025-26 ACTIVITY TIMELINE SUMMARY

2025

JULY
Pacific Webinar: Her Role, Their Future
Massey Defence & Security Advisory Group
Leaders Integrity Forum: Commissioner Brereton
Responsible Business Conduct liaison
Stats NZ CSO consultation
Newsletter

AUGUST
Keitha Booth at OGP Summit
ED attends TI Australia conference
ED attends Fiji GOPAC UNCAC meeting
Leaders Integrity Forum
Media interviews, Newsletter
UK illicit finance consultation

SEPTEMBER
Cross-Pacific advocacy to Pacific Leaders Forum
Electoral Amendment Bill submission
OGP NAP5 workshops
Leaders Integrity Forum: infrastructure
TI Dirty Money Exchange
Newsletter

OCTOBER
Pacific Raising the Bar webinar
Media interview, Freedom House report
Pacific FIU research concept
Media interview, VTNZ bribery
GCB funding approaches
FIU conference attended
Newsletter

PACIFIC (TI IPP)
Sri Lanka Asia Pacific TI regional meeting
PNG Anti-Corruption Commission engagement
TINZ AGM and panel event
Panel IIANZ & AUT VALPOP
Media interviews, Newsletter
Leaders Integrity Forum

DECEMBER
PASAI Integrity Week panellist
Anti-Corruption Day Pacific stories
Media interview, Human Rights Day
Stats NZ census submission
NAP5 submission
National Integrity System work
Website accessibility review begins

2026

JANUARY
Pacific CPI information prepared
CPI results preparation
Corruption scan 2026 data analysis
Modern slavery consultation
Intern work on website accessibility
Intern work on beneficial ownership

FEBRUARY
Corruption Perceptions Index: Pacific data analysis
CPI 2025 launch
LIF: The Corruption Connection
Ken Roth visit
Newsletter

MARCH
Participate Democratic Resilience Forum
Board strategy day
ICCPR submission
Procurement Knowledge Hour present
LIF: Free and Frank Advice
Lobbying transparency webinar; newsletter

APRIL
Fiji Executive Director & TI Fiji brand launch
Political integrity lobbying advocacy
NAP5 reference group consultation
UNCAC Coalition presentation
Corruption scan 2026 published
LIF review started
Newsletter

MAY
Paulina Rauca knowledge visit
Political integrity campaign launched
Ministerial diaries, donations analysis
Modern Slavery Bill submission
Fraud Jeopardy game
Newsletter

JUNE
Movement summit presentation
Advocacy for lobbying regulation
Consultation Corruption Risk Assessment tool
OIA on Beneficial Ownership
Developing Fraud/Corruption monitoring tool
Newsletter, research on Urgency

PUBLIC SECTOR INTEGRITY

Under this goal we advocate for greater transparency in the way public resources are used, and in the value gained from those resources. We also encouraged integrity through our public sector leaders integrity forums. TINZ members and personnel working in this area during the year included Jo Toon, Sarah Cotgreave, Anne Gilbert, Derek Gill, Len Cook, Leonie Walker and Debbie Gee.

Procurement Transparency

TINZ's continued advocacy for improvements to National Procurement Rules and more transparent government procurement bore some fruit in 2025-26 with the publication of the National Procurement Rules. The 5th edition of the New Government Procurement Rules, which went live on December 1, 2025, significantly increases transparency and accountability requirements across New Zealand's public sector procurement in several ways:

- Agencies must now make their procurement policies publicly available to improve decision-making understanding.
- The Supplier Code of Conduct (or equivalent) is integrated into all contracts, requiring ethical standards down the supply chain.
- New rules require explicit governance, management arrangements, and accessible documentation for appropriate oversight.
- Notices of procurement must include an expected budget, and closed processes must inform bidders how many others were invited.



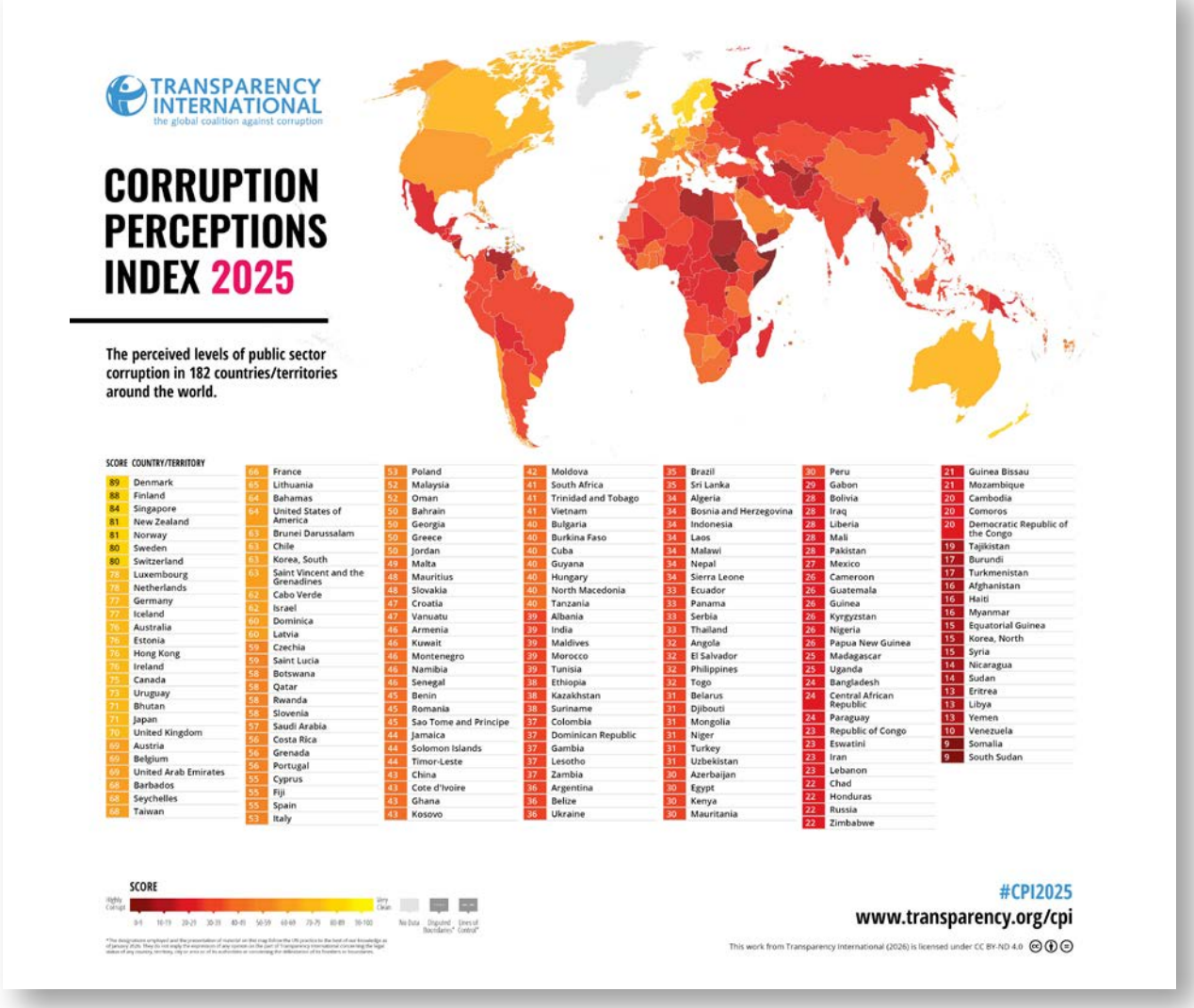
TINZ has continuously recommended that New Zealand's rules be benchmarked against global standards like the Open Contracting Partnership Global Principles and the OECD Principles for Integrity in Public Procurement. Complex procurement remains a high-risk area requiring rigorous enforcement and local government inclusion.

Jo Toon and Sarah Cotgreave contributed to consultation with MBIE on procurement and presentations to business and government agencies.

Data Ethics: Consultation and advocacy

Along with other civil society organisations TINZ has continued its regular engagement with Stats NZ about the administration of the next census, about algorithmic transparency and on data ethics in general. Leonie Walker, new Member with Delegated Authority (MDA) provided her expertise in data governance. For the census we continue to support a single population survey.

The government has agreed to move forward on an 'administration data' approach first, and we have expressed our concerns about the potential outcomes. There has been more guidance and better sector wide statistics on AI use, but transparency gaps remain. Agencies still don't have to publish what they use, and the algorithm charter system has gone quiet.



Corruption Perceptions Index

Thanks to Steve Snively and Len Cook for working on the statistics and learnings this year. We also provided some analysis on CPI results for Pacific chapters to use in their discussions with government and their advocacy.

In the Corruption Perceptions Index 2026 (released in February) New Zealand dropped again to **81 out of 100**, placing its ranking **equal 4th** with Norway. New Zealand's has score dropped by 2 points for the fourth consecutive year, marking a 10% overall decline over the decade (down from 91/100 in 2015.

Over the past year, prosecutions involving bribery, deception, and misuse of public funds and power – including bid-rigging, cartel behaviour, driver licensing rorts and COVID-related fraud – have highlighted systemic weaknesses and a troubling disregard for both public money and integrity in general.

The report from the Anti-Corruption Taskforce validated the expert perceptions in the CPI. It found that internal fraud and corruption are almost certainly being under-reported and that although the true scale of the issue remains unclear, what is reported in this pilot is alarming.

This year's CPI decline was driven by surveys assessing bribery and corruption risks in trade, public contracting, licensing, judicial decision-making, and the diversion of public funds for private gain.

While government agencies have strengthened some accountability measures and improved cross-agency collaboration, corruption is a broader and more complex problem. It requires cohesive action and clear strategic direction from central and local government, supported by business and civil society. In response to the declining score TINZ has called for:

- A comprehensive national anti-corruption strategy
- Stronger transparency through lobbying regulation and timely disclosure of political donations
- Enhanced oversight to safeguard voting and electoral processes

Public Sector Leaders Integrity Forums

During the year to end of June 2026, TINZ hosted seven Leaders Integrity Forums:

2025

1 AUGUST
Upholding Public Trust – Reflections from Australia
Hon Paul Brereton, Commissioner, NACC



12 SEPTEMBER
Useful Signals or Cheap Talk. TINZ Leaders Integrity Forum
Derek Gill, Jonathan Boston, Geoff Cooper (Infrastructure)



1 NOVEMBER
He Ngakau Tapatahi Prevention or cure
Helmut Modlik (Ngati Toa), Steven Sutton (Te Puni Kokiri)



2026

18 FEBRUARY
The Corruption Connection
Debbie Gee, Suzanne Snively, Francois Valerian



27 MARCH
Leaders Integrity Forum. Free and Frank Advice
Deb Te Kawa, Peter Mersi



15 MAY
Lets Deliberate: Deliberative Democracy
Iain Walker, Anne Bardsley

31 JULY
Groupthink
Karen Chang, Warren Young, Professor Paul 't'Hart

All of these forums were outstanding, in terms of the quality of the speakers and depth of topics.

TINZ has hosted the Public Sector Leaders Integrity Forums for ten years. With increasing pressure on public service leaders and a range of other options available the forums have been less well attended, with lower engagement from senior officials. After a Board review in 2026 it was agreed that the forum in its 2016-26 format had run its course. The TINZ Board agreed to rebuild a model that is more integrated with TINZ projects and can offer opportunities for discussion across the public, private and NGO sector. We are grateful to the Office of the Auditor-General for their constant support of the forums over ten years including excellent blog writing and meeting tech support.



Anne Gilbert
Public Sector Integrity Manager

We have a debt of gratitude to Anne Gilbert, Public Sector Integrity Manager, for ten years of facilitating excellent forums including through COVID and other challenges.

National Integrity System Review

TINZ Board Directors Derek Gill and Anne French led TINZ's work on assessing the capability and effectiveness of our national integrity systems in preventing, detecting and addressing corruption. Integrity systems include pillars such as public sector, private sector, independent bodies, prosecution, legislation, the judiciary, the executive and civil society.

TINZ has moved away from a full National Integrity System Assessment (NISA) providing a pillar-by-pillar assessment to a more focused approach on priority interventions for change. This will not be a full format NISA as such but more a National Integrity System Review (NISR) focused on creating an action plan.

The first stage in this process is the release of a Gap Analysis which pulls together into an integrated document existing TINZ material including the 2013 NIS, the 2018 NIS update, the research paper commissioned from Simon Chapple in 2024 and our 2025 submission to UNCAC.

The next stage of the process during 2026/27 is a series of expert fora to develop expert consensus on the longer-term priorities with the aim of 'influencing the influencers'. The release of the action plan is scheduled for mid-2027.

Official Information Act

Sir Peter Boshier steered TINZ's 'discussion-towards-action' project on reforming the Official Information Act. He led a TINZ Board team including Directors Debbie Gee, Philippa Yasbek and Daniel Fielding. They first reviewed, via a green paper prepared by Debbie Gee, work that has been done on the OIA over the last decade including by the Law Commission. This also considered challenges faced by comparable jurisdictions around compliance and responsiveness to volume. That paper was developed to inform discussion at a forum of experts, held in mid-September 2026. From that forum and from submissions, TINZ will develop a white paper that will set out the actions needed to improve the Act and implementation of the Act as we head towards 50 years of right to information law and practice.

STOP FLOWS OF DIRTY MONEY

Under this strategic goal we advocate for greater transparency about the control of companies and trusts operating in New Zealand or use its financial system. We also promote increased accountability to protect markets and organisations that may be vulnerable to money laundering, organised crime and bribery. The TINZ governance lead on this work is Director Adam Hunt, supported by Sarah Cotgreave.

United Nations Convention against Corruption (UNCAC)

In May 2025 TINZ led civil society consultation on the UNCAC country peer review visit. The peer review focused on two key articles of the Convention: Corruption Prevention (II) and Asset Recovery (V). TINZ's advocacy proved highly effective with a majority of TINZ's recommendations being reflected in the panel's Executive Summary report which was released in the first quarter of 2026. The final report has yet to be published and will also reflect the New Zealand government position on the recommendations. It is also important to note that many of the recommendations start with phrases that offer a reasonably weak recommendation ('consider', 'endeavour to strengthen'). Nevertheless this is progress.

The Executive Summary points to a generally strong legislative and institutional framework, but identifies a number of weaker areas. In particular, the review highlights ongoing challenges around enforcement, transparency mechanisms, beneficial ownership information, and the practical complexities of asset recovery processes, especially in cross-border contexts.



Just a selection of the UNCAC recommendations that were made with stronger emphasis and which we recommended are:

- Finalize and operationalize a robust beneficial ownership register covering all relevant legal vehicles.
- Develop a comprehensive national anti-corruption strategy including civil society engagement.
- Undertake more formal assessment of corruption risks.
- Strengthen coordination among bodies with preventative mandates to ensure the more systematic implementation and monitoring of anti-corruption policies and practices, consider a lead agency.
- Further strengthen the framework protecting the public's right to information, including by: (a) expanding and considering further standardization of the consistent, proactive release of public information; and (b) strengthening the capacity and resources within agencies to ensure timely and high-quality responses to public information requests.
- Strengthen consistency in the application, monitoring and enforcement of codes of conduct across public sector agencies, and expand training efforts.

UNCAC

- Review the use of urgency procedures in legislative processes in order to promote effective public participation in decision-making and take measures to support more consistent opportunities for the public to access competent decision-making authorities, including by ensuring that the applicable guidance is strengthened by enforceable requirements across all agencies.
- Consider strengthening measures to prevent circumvention through donation splitting or the use of intermediaries, reviewing current donations thresholds introducing the requirement to disclose contributions in real time, enhancing the investigative and enforcement powers of the Electoral Commission and reviewing the regulation of third-party campaigners.
- Strengthen formal opportunities for public participation in the budget cycle. Enhance the accessibility of fiscal reports, including by establishing easy-to access portals, and ensure that those reports are easy for the general public to understand.
- Consider statutory cooling-off periods for former public officials moving into relevant roles in the private sector and establish a lobbying transparency framework.

Corruption Scan 2026

Each year TINZ provides a Corruption Scan using information from public sources and it own monitoring. This year's scan concludes that 2025 brought a run of prosecutions, the origins of which often stretched back several yars:

- an Auckland Council building inspector taking bribes
- kickbacks on roading and health contracts
- bribery of Immigration NZ staff in Samoa
- a $4.1m IT contractor scheme
- trusted insiders helping import drugs through ports and airports

Driver licensing emerged as a weak point, with VTNZ testers dismissed and NZTA acting on fraudulent licence conversions. Police integrity was tested by the prosecution of the former Deputy Commissioner and other issues, prompting a new Inspector-General of Police.

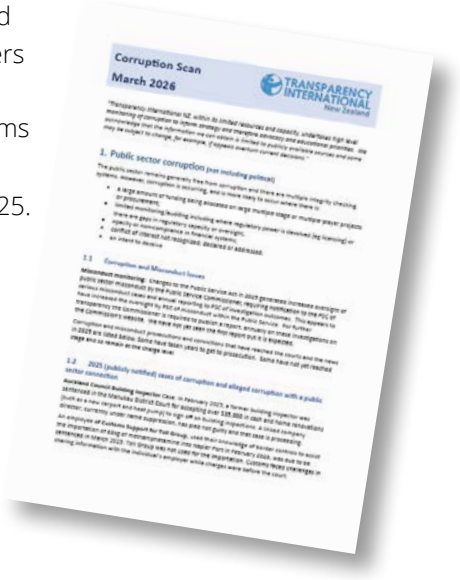
Positive steps include stronger misconduct reporting under the Public Service Act and the 5th edition Procurement Rules, which add beneficial ownership checks. The Serious Fraud Office also released the results of a multi-agency Anti-Corruption Taskforce pilot.

No politicians were prosecuted. However, the clear case of voter fraud in the Ōtara-Papatoetoe local board election in 2024 has not been properly addressed. Concerns persist about donations from fast-track beneficiaries, lobbying, the "revolving door," heavy use of urgency and concentration of executive power.

Corruption convictions have risen sharply over the past two to three years. SFO complaints grew 40% in two years to 1,364, and the SFO estimates $601m–$12.97b is lost to fraud and error each year. IRD, the Commerce Commission, FMA, RBNZ, DIA and Customs all stepped up enforcement.

The Ministerial Advisory Group on Transnational Organised Crime warned of insider corruption in enforcement agencies. It recommended a national anti-corruption strategy and a central authority to manage corruption risk.

Construction, finance, migrant-labour industries and real estate remain high-risk. Migrant exploitation cases continued, and New Zealanders lost $265m to fraud and scams in the year to November 2025.


Corruption Scan
March 2026
TRANSPARENCY INTERNATIONAL New Zealand



Attendance at TI Strategy session on Illicit Financial Flows

In March 2026 Director Adam Hunt attended a Global workshop on Countering Corrupt Money Flows, run by Transparency International in Berlin. From this he brought strategic considerations to the TINZ Board, such as:

- The feasibility of adopting a strategic litigation model, similar to TI France, eg acting as a civil party in court cases – exploring New Zealand's legal appetite for similar standing;
- More focus on systemic enablers – lawyers and banks – that facilitate ill-gotten gains.
- Targeted Investigation & Technology – using commercial and open-source intelligence (OSINT).
- With the decline of investigative journalism, and the TI partnership with OCCRP, there is an opportunity to establish a regional centre in NZ that could pursue issues that used to be the domain of the media – TINZ should look to collaborative opportunities.

Fraud and Corruption Monitoring Tool

For several years TINZ has collected details of convictions (publicly noted) that involve serious fraud and corruption. This has been used to understand more about who commits fraud and corruption, the cost of wrongdoing, penalties, prosecuting agencies and what sectors and roles are vulnerable. It has been useful in part to inform our annual Corruption Scan, but it demands time and resources and a quality review. This year we have been fortunate to partner with new Small Business member of TINZ Martin Buhr, whose business Open Brief monitors political trends. Martin Buhr has put our database into the secure cloud. It now uses AI to ensure weekly updates. In addition new Member with Delegated Authority Sigita Wilson is working with Martin to fix up some of the base gaps in information that passed into the online tool, and to improve elements that make analysis easier, such as accurate categorization.

Our aim is to be able to publish regular reports on cases that have flowed through to conviction.

Backslide on beneficial ownership

We discovered during the year that the government had done a u-turn on the development of a register of beneficial ownership, which had been well underway. We submitted an Official Information Act request to find out more about the reasons for this backslide. The response leaves several questions unanswered and who influenced the decision, but it was clear that it was made by the former Minister of Commerce and Consumer Affairs.

A register of beneficial ownership his would offer government agencies better access to reliable data to support criminal investigations including money laundering. This has been emphasized by the NZ Police, Ministry of Justice, MBIE and SFO, as well as in global reviewing mechanisms such as UNCAC and the Financial Action Task Force. A Register of Beneficial Ownership is an absolutely necessary tool in efforts to detect and counter money laundering, complex fraud and corruption and tax evasion. We have provided briefings and public commentary including an advocacy paper.

POLITICAL INTEGRITY
STRENGTHEN DEMOCRATIC ACCOUNTABILITY

Level the Lobbying Field

Our collaboration in April 2025 with the Health Coalition Aotearoa and the Helen Clark Foundation continued across 2025-2026 as each organization reflected their individual perspectives on the shared vision – increased political transparency resulting in fairer lobbying, better public participation and greater value given to the individual vote.

During the year covered by this report TINZ has advocated strongly for:

- regulation of lobbying through a lobbying register
- slowing the 'revolving door' between parliament and strong interest groups, through stand down periods.
- Better management of conflict of interest
- reduction in the use of urgency to pass legislation
- tighter restrictions on donations and more up to date transparency



Left to right: *Vanessa Weenink MP, Phil Goff, Anne Tolley and Duncan Webb MP*

At the time of preparation of this report three political parties have committed to policies supporting one or more of the above policy aims. This is a step forward for political awareness on the risks of undue influence over legislation and policy.

To support our advocacy we also analysed the use of urgency and the length of time of consultation periods at Parliament over two parliaments and the movement of people between government and strong interest groups.

We are pleased to see recommendations by the cross-party Standing Orders Committee to strengthen expectations around the use of urgency and opportunities for public consultation.

We took part in online forums on lobbying regulation.

Participation in the Strengthening Democratic Resilience & Transparency Forum

On Monday 23 March 2026, Hon Dr Duncan Webb and Dr Vanessa Weenink MP hosted around 200 influential thinkers from various backgrounds at a cross party forum at Parliament. The purpose was to share ideas about how to ensure our democracy is preserved and enhanced.

Themes included participation, Pacific democracy, open government, inclusion and cohesion, access to power, and the democratic process. Hon Dr Duncan Webb envisioned that this forum would focus on issues that really matter in protecting our democratic framework in an increasingly threatened environment.

TINZ actively participated in this forum which was led by Duncan Webb MP. Our Chair Anne Tolley, as well as Philippa Yasbek and the Executive Director, participated in, or led, panels discussing the challenges of upholding democratic practice and values.

ENHANCE GOOD BUSINESS PRACTICE: FAIRER FOR ALL

Policy Briefing Paper on Beneficial Ownership

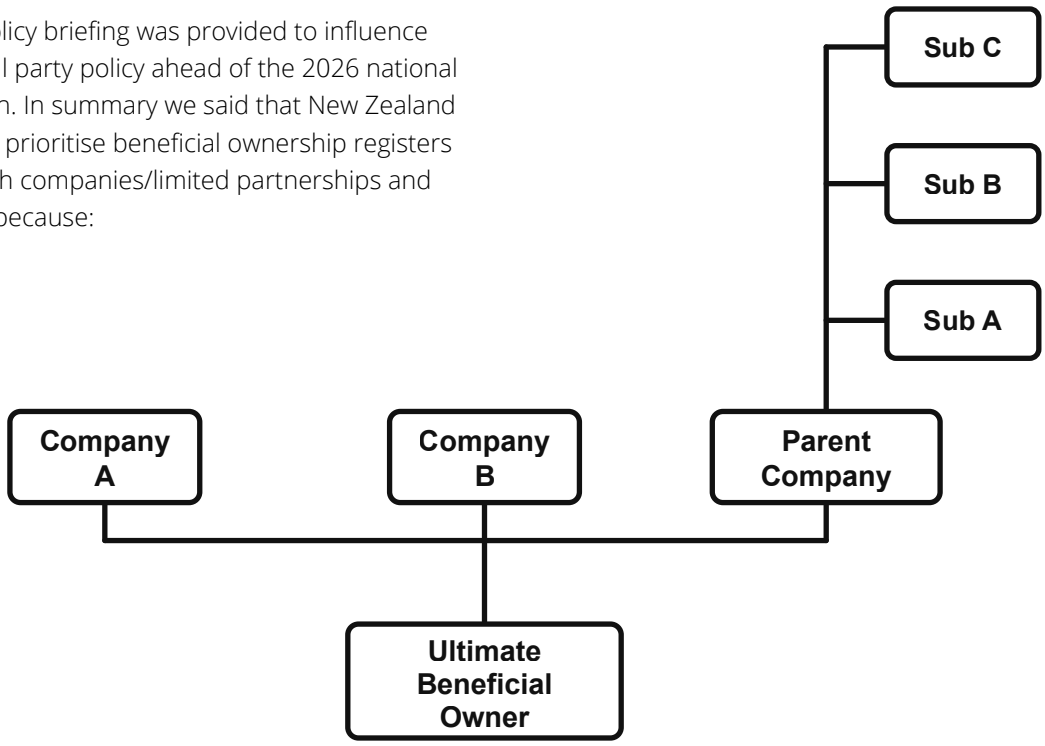
In July 2026 TINZ published a policy briefing paper *Beneficial Ownership Why New Zealand Should Enable Open Beneficial Ownership Registers for Companies, Limited Partnerships and Trusts*.

This paper sets out TINZ's assessment of the economic, reputational and law-enforcement case for closing New Zealand's beneficial ownership gap; how there have been moves improving due diligence, but reform on beneficial ownership has repeatedly stalled; and how a Beneficial Ownership register can be designed to respect legitimate privacy while closing the gap that enables abuse.

The paper was informed by work undertaken by Intern Chaes Callaghan, and an oversight view from Director Adam Hunt who sits on the Industry Advisory Group (IAG) for the Ministry of Justice's Review of AML/CFT Legislation. It also drew from reports such as the NZ Police FIU Threat Assessment report, and TINZ's Official Information Act request to MBIE.

Our policy briefing was provided to influence political party policy ahead of the 2026 national election. In summary we said that New Zealand should prioritise beneficial ownership registers for both companies/limited partnerships and trusts because:

- Our current financial systems are vulnerable to money laundering. Regulators, businesses and the public need reliable ownership data to fight financial crime. New Zealand businesses are also limited in their capacity to evaluate the risks of supplying or investing.
- New Zealand's FATF and UNCAC standing shows real but incomplete progress. The gap that remains is specific and fixable rather than vague.
- Work has started and stopped repeatedly. That pattern is not accidental: it reflects the near-total absence of lobbying regulation in New Zealand, a shrinking investigative media sector less able to track who benefits from delay, and genuine, recorded industry pushback.
- New Zealand is behind comparable jurisdictions, noting that international court activity has had an effect.



- Meaningful access can be designed to protect genuine personal privacy while withholding cover from commercial concealment. These are not the same interest, and international human-rights law treats them differently.
- Trusts and companies carry different risk profiles and have been used differently to move and hide money in New Zealand-linked cases. Policy should treat them accordingly rather than as a single undifferentiated problem.
- For trusts, a voluntary private register – offering a reduced customer due diligence burden in exchange for registration – is a deliberately designed risk-triage tool, not a substitute for fuller reform.

We made six recommendations including combining policy work on both the companies register and trust register into a single technical programme; building a BO register simply by embedding fields into the Companies Office annual return; enabling a defined exemption pathway for natural persons who can show a specific safety or welfare reason for redaction of their data; building a Trust register on the UK model, introducing a voluntary private register for low-risk 'family trusts'; and establishing a lobbying register and code of conduct, so that the interests shaping beneficial ownership policy – and every other policy area – are visible to the public that reform is meant to protect.

Responsible Business Conduct

In 2025 TINZ joined a liaison group facilitated by MBIE which informs the National Contact Point (NCP) for Responsible Business Conduct, an OECD led programme. The NCP promotes OECD Guidelines and manages complaints against multinational enterprises regarding alleged breaches of these guidelines (which New Zealand has signed up to). The NCP provides a platform for dialogue and non-judicial mediation to resolve issues between parties and promotes the awareness and implementation of the OECD Guidelines on Responsible Conduct, which cover areas such as climate change, human rights, and labour standards.



EXPAND CIVIC SPACE FOR ACCOUNTABILITY

Open Government Partnership

During the year we took part in consultation on National Action Plan 5 (NAP 5). Derek Gill, Sarah Cotgreave and the Executive Director attended consultation sessions and commented on drafts. We also provided feedback to the Independent reporting Mechanism, who has noted that implementation of the commitments could benefit from focused efforts on collaboration.

NAP 5 comprised four commitments, all of which are relevant to TINZ's work:

- Review protected disclosures practice (Public Service Commission)
- Develop a corruption risk assessment tool (Serious Fraud Office)
- Support ethical government – private sector career transitions (Public Service Commission and Ministry of Justice)
- Explore options to improve transparency of senior leaders' conflicts of interest (Public Service Commission)

Hubert Namani, President PNG Law Society, with Julie Haggie



To date our expertise (mainly via Director Sarah Cotgreave) has focussed on the corruption risk assessment tool development with the Serious Fraud Office. We are impressed with the SFO process to develop this tool. We have had no engagement on implementation of other commitments.

We also arranged funding through Transparency International for Keitha Booth to attend the global meeting of the Open Government Partnership in Spain in 2025. Keitha has deep experience in the OGP, having been the 'Independent Review Mechanism' for New Zealand, Australia, Greece, Papua New Guinea and Taiwan's 'UNCAC adjacent' review.

General consultation, submissions and presentations

Several people contributed to our outreach comments and presentations, including Anne French, Leonie Walker, Sarah Cotgreave, Daniel Fielding, Anne Tolley as well as the Executive Director.

We made submissions on the Modern Slavery Bill, the draft 7th Report on New Zealand's commitments under the International Covenant on Civil and Political Rights (ICCPR), on consultation run by Statistics New Zealand on the future of the New Zealand census. We submitted and presented on the Select Committee Statutory Inquiry into Local Government elections and on the Electoral Amendment Bill.

We responded to general research enquiries. Anne Tolley, the TINZ Chair sits on the Strategic Advisory Board of the Centre for Massey University Defence & Security Studies. TINZ offers a civil society perspective. We also took part in the Online Safety Coalition, a group aiming for more accountability for private social media platforms.

The Executive Director gave presentations on TI work or sat on panels for PASAI, the TI Australia summit, Tax Justice Aotearoa, the Institute for Internal Auditors conference, on the Corruption Perceptions Index, to public servants from South East Asia, the Association of Certified Fraud Examiners, the UNCAC Coalition, MBIE Procurement network. The Chair also presented at conferences and sat on panels. We also met with the President of the Law Society of Papua New Guinea.

BUILD COMMUNITY LEADERSHIP AGAINST CORRUPTION

Pacific Programme and Outreach

Since its inception Transparency International New Zealand has looked outwards towards our neighbours in the Pacific, facilitating funding, growing networks and undertaking cross-Pacific research. This fiscal year our team continued work started in 2025 and then powered up even further to provide a substantial programme of work, mainly under the TI Indo-Pacific Partnership for Good Governance (TI IPP STRONGG) funded through MFAT and DFAT.

Gatherings, Advocacy and Networks

A strength of the Transparency International movement is the diversity of its chapters. We try to meet in person when funds and timing allow because this results in collaborative projects and shared learning of each other's contexts. During the year to June 2026 covered by this report, the TI Secretariat organised an Asia-Pacific meeting in Sri Lanka (in November) and a Pacific meeting in Fiji in April. TI Australia also held an Anti-Corruption Summit to celebrate its 30-year anniversary. The Executive Director, Deputy Chair and Pacific Project Lead participated in these events.

The Executive Director also attended a GOPAC Pacific meeting in Fiji which focussed on the United Nations Convention against Corruption (UNCAC).

Throughout the whole year Pacific chapters collaborated on advocacy, for example on climate change and the Pacific Island Leaders Forum. TINZ also supported Pacific chapters with some analysis of results from the Corruption Perceptions Index relevant to their country. And our intern Parascheva Motofelea looked at convicted corruption cases in Polynesia in the last five years. This is to inform our outreach work in the South Pacific.

Our Board Director Gurdeep Talwar attending a Fundraising Bootcamp in Bangkok in June, returning inspired. And our Board Director Adam Hunt attended a global TI workshop on stopping illicit financial flows. In December 2026 our Chair and Deputy Chair will head to the Dominican Republic to attend the International Anti-Corruption Conference.

Our Executive Director co-presented at the TI Movement Summit, with Ruth Liloqula (TI Solomons) and Paulina Rauca (TI Fiji) on Access to Information. The ED also attended parts of the global Annual Members Meeting.

Pacific Executive Directors of TI meet in Fiji



Webinar series

All of our webinars are available on our Youtube site.

TINZ continued its Pacific Environmental Governance Series of Talanoa in the last half of 2025-26 with its final webinar in that series : *Safeguarding Our Pacific: Tackling Corruption and Protecting Communities*. This was an honest and powerful conversation about corruption, courage, and community.

We were joined by Arianne Kassman (Transparency International Papua New Guinea) and Charley Piringi (award-winning journalist and Co-founder of In-depth Solomons), who shared how corruption is not just a political issue — it's something that touches people's everyday lives. From poor schools and broken hospitals, to land and oceans damaged by mining and oil spills, the impacts are real and close to home.

But alongside these hard truths, we heard stories of strength and action including young people in PNG forming "youth against corruption" groups and becoming election observers to ensure fairness; Communities building coalitions to protect land from being grabbed and stripped of resources; and Journalists in the Solomon Islands exposing environmental destruction, giving voice to those who are often ignored.

The key message was clear: real change must come from within our communities.

Our third series in the year's programme focussed on the theme of *Amplifying Pacific Women's and Gender Diverse Voices in Politics*. In October we ran two online roundtable discussions:



1: Pacific Women ex-Parliamentarians – Lessons from the Inside

In this session we heard directly from women who have or are parliamentarians across the Pacific — including Aotearoa New Zealand – as they reflected on their journeys of political leadership. The speakers were Anahila L. Kanongata'a, passionate leader and Former New Zealand MP; Tanya Waqanika, Fijian lawyer and former MP and Litiana Carlo Kalsrap, youngest woman to contest the 2020 Vanuatu general election. The session was facilitated by Susana Lei'ataua.

The women talked about the challenges, wins and lessons learned, and about codes of conduct and holding values in tough spaces.



Ratu Eroni
CEO and Co- Chair of ILGA Oceania Board
Webinar Presenter

2: Raising the Bar – Civil Society's Expectations for Political Integrity in the Pacific

Civil society is the backbone of accountability across our region. This talanoa was for Pacific women and gender diverse leaders in communities and organisations to voice what we expect from parliamentarians.
The speakers were Georgilla Worwor, Vanuatu youth advocate, social entrepreneur, and founder of Echo Vanuatu, a locally led consultancy amplifying citizen voices and championing inclusive, community-driven development; Ratu Eroni Ledua Dina, Fijian human rights advocate and community leader, known for championing LGBTQI+ rights, mental health, and inclusive leadership across the Pacific; and Elizabeth Kite, Tongan youth advocate and founder of Take The Lead (TTL), Tonga's first youth-led NGO empowering young people through civic education and leadership programmes.
Again, Susana Lei'ataua facilitated the talaonoa



Access to Environmental Information Research Pilot

Healthy oceans, forests and natural resources depend not only on good environmental laws, but also on people being able to find, understand and use environmental information. Across the Pacific, governments increasingly recognise the importance of transparency and public participation in environmental decision-making. However, there has been relatively little research examining how accessible environmental information is in practice.

In 2026, Transparency International New Zealand launched a pilot research project which aimed to assess how Fiji and Solomon Islands provide access to environmental information and how closely their systems align with Rio Principle 10 and the Bali Guidelines (Guidelines 1–7). The pilot, whilst focussing on fisheries and extractives, tested a rapid research methodology that can be expanded to other Pacific countries and be adapted to other contexts.

The research in each country was conducted in three stages by local researchers. First, a desktop review assessed the country's legal and institutional framework and the public discoverability of fisheries and environmental information. Second, key informant interviews tested and extended the desktop review's findings against the lived experience of journalists, customary resource owners, civil society and community representatives, disability inclusion advocates, and environmental law/governance specialist. Third, the study directly tested the country's access-to-information systems by submitting information requests. The researcher then consolidated their findings into a report with recommendations.

Fishing in Fiji

The central governance challenge in Fiji's fisheries and environmental sectors, this study concludes, is not the absence of information but the accessibility, consistency, and practical usability of the systems meant to disclose it, a challenge that is technical, legal, and institutional in roughly equal measure, and one that affects different groups of Fijians unevenly. Addressing it will require not only publishing more information but redesigning how that information reaches the people who need it.

Extractives in the Solomon Islands

The researcher's central finding is a gap between what Solomon Islands' legal frameworks state should happen and how extractive industry information systems function in practice, as reported by interviewees. Barriers operate at multiple levels (legal, geographic/economic/institutional, and social). These barriers compound one another rather than operating independently, and several interviewees connected them directly to conditions in which informal payments were reported to substitute for genuine consultation and consent.

Addressing the gaps identified will require coordinated reform across legal, administrative, institutional, and community governance dimensions, informed by further research, including perspectives from government and industry that were outside the scope of this study.

The project team was led by Rochelle Stewart-Allen. It included Mark Christensen (Member with Delegated Authority for TINZ); Murray Petrie

(project reviewer) Julie Haggie with operational oversight. The two in country researchers are Alisi Rabukawaqa in Fiji and Charley Piringi in the Solomon Islands. The report was launched in September 2026, and is available on our website and at this link. The project also received administrative support from UNODC.

This pilot research can be used as authoritative information for Pacific decisionmakers and civil society advocates. We aim to expand the pilot to look at the accessibility of information for other Pacific civil society, mainly, we expect, focussing on natural resource management.

In addition to the report TINZ published the Rapid Assessment Tool which sets out the adaptable methodology, grounded in and empowering local knowledge and expertise, whilst also offering an international yardstick.

Knowledge Exchange

In May 2026 TINZ hosted and organised a visit by Paulina Rauca, newly appointed Executive Director of Transparency and Integrity Fiji. It was a packed week, with Ms Rauca meeting the MFAT Pacific team, TINZ Pacific experts, Radio NZ Pacific, the Pacific Fale (via Public Service Commission) and the Financial Intelligence Unit. She also met with Directors and staff of TINZ who have specific knowledge of Pacific systems or of their own area relevant to her work. This included Sir Peter Boshier and John Ryan, and Eva, our social media facilitator. The visit enabled us to learn more about each other's work, and to build a trusting collegial relationship between the chapters.



Suzanne Snively Scholarship

Transparency International New Zealand established this scholarship in 2021 in the name of their former Chair, Dame Suzanne Snively, to support a female student undertaking research related to transparency integrity, accountability or anti-corruption in relation to governance.

In 2025 **Hattie Compton-Moen** was the recipient of the TINZ Suzanne Snively Scholarship. Hattie was in her fifth year studying law and a bachelor of science at Te Herenga Waka – Victoria University of Wellington. Her speciality is cybersecurity.

As a conjoint Law and Science student, Hattie is deeply interested in interdisciplinary issues and the intersection of ethics and innovation. Her thesis focuses on corporate civil disobedience – where companies disobey the law to protest unjust laws or policies, like General Motors' Sullivan Principles.

Annual General Meeting 2025

The Annual General Meeting of members of TINZ in November 2025 was preceded by a panel event where eminent panellists talked about whether our legislative and systems safeguards address current and emerging threats in New Zealand. Panellists were Karen Chang, Director, Serious Fraud Office, Andrew Kibblewhite, Secretary, Ministry of Justice, and Philippa Yasbek, TINZ Board member. TINZ Deputy Chair Debbie Gee facilitated the panel session.

We then moved onto the AGM where the revised constitution was passed and new Board Directors Sarah Cotgreave, Daniel Fielding and Anne French were welcomed.

The panel event was recorded and is available on our youtube site.



Communications:
Newsletter, website, social media, media engagement

Transparency Times

Steve Snively continued his great steerage of Transparency Times. We released 11 newsletter editions during the year, consisting of 75 diverse articles. Our newsletter email distribution remained stable at around 3,200 even after changing our email platform. Our average open rate for the year was a very good 30%.

Thanks to everyone who shared their knowledge and informed views during the year. Our colleagues, volunteers and guests contributed articles that challenged assumptions, explained emerging risks and offered practical ways to strengthen integrity. Highlights from the year:

- **Let the Sun Shine In:** strengthening political integrity. Launched in May, our series placed political integrity at the forefront of our election-year advocacy. The campaign focused on three priority areas: lobbying regulation, transparency of political donations and reduction in the use of urgency. In a series of newsletters we set out our call for lobbying transparency, timely disclosure of political donations and stronger safeguards against the excessive use of parliamentary urgency. We also invited candidates and sitting Member of Parliament to answer ten questions on integrity, transparency and accountability. Our examination of parliamentary urgency across two successive governments highlighted the loss of opportunities for public consultation and scrutiny. We also called for a minimum one year cooling-off period in the area where a Minister has held responsibility with a similar requirement for those leaving senior public service. And we advocated for Real-Time Political Funding – timely public disclosure to help voters scrutinise political funding and potential conflicts of interest.
- **New Zealand's declining corruption score**—and the evidence behind it. Three complementary articles examined the warning signs and made a compelling case for stronger prevention, transparency and coordinated action
- **Pacific webinars:** amplifying regional voices and leadership. We supported our Pacific webinar programme with articles in the Transparency times
- **UNCAC implementation review responsive to TINZ recommendations**. This article demonstrated the value of informed, collaborative advocacy.
- **Transparency Needed:** Companies and Trusts. Our advocacy for beneficial ownership transparency continued with a briefing paper examining the risks of concealed ownership and the repeated delays to reform.

Social Media

Our Social Media coordinator Eva Hartshorn-Sanders, has been steadily growing our reach and followers on our social media channels, across Facebook and particularly LinkedIn during the year. This is mainly through organic posts rather than boosting. Our Facebook page received 29,595 views peaking in August 2025 and May/June 2026 (when we launched our 'Let the Sunshine in' Campaign for election year. Content interactions (likes, shares, comments) increased 301% on the previous year.

During the year Rochelle Stewart-Allen, who manages our Pacific programme has developed our Pacific Outreach facebook presence to more closely reflect the work we are doing in our Pacific programme.

Website, media releases and interviews

Steve also manages communications including our website, media releases and IT resources.

This year our website had around 42,000 unique visitors during 2025-2026 a 39% increase from the same period last year. New Zealand visitors were up 17%. This growth is coming from all sources with strong indications that our voice is being heard.

We had two media releases during the fiscal year. Our annual CPI release – Falling Corruption Score Signals Growing Risks to New Zealand's Democratic Integrity – and an announcement about our political integrity campaign – Let the Sun Shine In: TINZ calls for more political integrity.

Our opinion is now sought quite regularly with the Executive Director and Chair being interviewed on radio, for newspapers and streaming services. Interest was strongest around lobbying transparency and the Corruption Perceptions Index, but also on misconduct by a high-ranking police officer, on the Serious Fraud Office report, on NZ Defence force conflict of interest and other relevant to transparency and accountability.

As 2025-2026 fiscal year came to a close, the groundwork was in place to migrate TINZ's email and storage to the Office 365 environment supported by the TI Secretariat. This change will better integrate our work with the movement as a whole.



TI Executive Directors of Ti Australia, TI Papua New Guinea and TI NZ with Ketakandriana Rofitoson, Deputy Chair of Transparency International, at the 30 year anniversary of TI Australia in August 2025.



Accessibility: Review of website

During December 2025- January 2026, TINZ Intern Sindhuja Selveraj undertook a review of the TINZ website for accessibility for disabled people. She used the international Use Standard WCAC 2.2 AA Standard as the measurement tool. This involved careful scrutiny of our website, and using online assessment tools. She provided a spreadsheet of analysis of how the website measures up against the Standard, and a short report to the Board. We have been working steadily through her recommendations, which included some colour changes, use of accessible pdfs.

Review of Constitution

Throughout 2023-2025 a dedicated TINZ team worked to redraft our Constitution. This is mainly in response to the update of the Incorporated Societies Act, but was also a great opportunity to review our rules against our practice. The amended Constitution was approved by members at the AGM in November 2025. Thanks to Derek Gill, Ann Webster, John Hall, Julie Haggie and Jeff Galt. A huge ngā mihi also to Nigel Stirling from Gibson Sheat who provided a substantial pro bono legal review of our pre-consultation draft. Since the passing of the new Constitution Derek Gill has worked with other Directors and the Executive Director to update policies and procedures, for example on complaints and privacy. A separate group led by Daniel Fielding is working on Membership, with the aim of diversifying funding streams and growing our support base.

02
OUR PEOPLE

BOARD OF DIRECTORS AT END OF JUNE 2026



Anne Tolley
(Chair)



Debbie Gee
(Deputy Chair)



Jeff Galt
(Chair Finance, Assurance & Risk Committee)



Andrew Hunt



Adam Hunt
(Director)



Sir Peter Boshier
(Director)



Derek Gill
Director



Philippa Yasbek
Director



Gurdeep Talwar
Director



Sarah Cotgreave
(Director)



Anne French
Director



Daniel Fielding

PATRON



John Ryan

Others who served during this financial year were:

Luke Qin

PERSONNEL FOR THE YEAR ENDING JUNE 2026



Julie Haggie, Executive Director



Anne Gilbert, Public Sector Integrity Manager



Liat Gush, Finance & Membership



Steve Snively, Newsletter, Website, Media releases



Rochelle Stewart-Allen, Pacific Programme Manager



Eva Hartshorn Sanders, Social media

Thanks also to Helen Bewley who proofread our newsletter.

Members with Delegated Authority as at November 2026

Jo Toon, Leonie Walker, Mark Christensen, Sigita Wilson, Giulia Dondoli, Manoj Ragupathy, Declan Mordaunt, Brendon Wilson

Subject Matter Experts who have assisted during the year

Suzanne Snively, Jane Mitson, Gillian Greer, Claire Johnstone, Brendon Wilson, James Bushell, Karen Coutts, Len Cook, Prof John Hopkins, Prof Michael Macaulay, Andrew Ecclestone, Murray Petrie

Interns

Parascheva Motofelea, Chaes Callaghan, Sindhuja Selveraj

Life Members

Dame Suzanne Snively ONZM, Murray Petrie, Sir Anand Satyanand, Hugh Templeton, Claire Johnstone, Stephanie Hopkins, Lyn Provost, Brendon Wilson

FUNDERS

Central and local government organisations that provided project & mission funding support

Ministry of Justice

Te Kawa Mataaho, Public Service Commissioner

Ministry of Foreign Affairs and Trade

Department of Internal Affairs

New Zealand Police

Inland Revenue

Ministry of Business, Innovation and Employment

Business supporters (support in kind/pro bono)

Affiliations, Connections and Partnerships

TINZ is an active member of the global Transparency International Movement including the regional Asia – Pacific programme. We are an active member of the Global Civil Society Coalition for the UNCAC. We have formal affiliate relationships with several organisations: The Good Bunch (Crimestoppers); Business Central; The Institute of Management Consultants; Te Herenga Waka, Victoria University of Wellington, FintechNZ, the Institute of Internal Auditors NZ, UNANZ and Oxfam.

We also work with many other organisations on issues of common concern. In this year we worked with NZ Chapters of the Association of Fraud Examiners (ACFE), Amnesty International, Coalition for Online Safety, Health Coalition Aotearoa and the Helen Clark Foundation, Global Initiative on Transnational Organised Crime, New Zealand Financial Intelligence Unit and with multiple organisations taking part in our cross Pacific webinar series.

We are most grateful to the Office of the Auditor-General for its support of the Public Sector Leaders Integrity Forums and to public sector agencies who provide funding to enable our operations.

Our members provide us a civil society grounding and mandate.

03
FINANCIAL STATEMENTS

Entity Information

TRANSPARENCY INTERNATIONAL NZ INCORPORATED

for the year ended 30 June 2026

Legal name of entity	*Transparency International NZ Incorporated*
Entity identifier	*TINZ*
Type of entity	*Incorporated Society and Registered Charity*
Entity's purpose or mission, General objectives & Core values	***TINZ Mission:*** *To foster a New Zealand culture where transparency, integrity, good governance and ethical standards and practices are core values of all New Zealanders* ***General Objectives of TINZ are:*** *1) to promote transparency, good governance and ethical practices in all sectors of society in New Zealand;* *2) to promote ethical business practices by New Zealand business offshore, and transparency and good governance in our region;* *3) to contribute to the international effort to reduce corruption and promote good governance and ethical business practices* ***Our Values are:*** *1) Integrity: We behave responsibly, acting honestly and ethically in everything we do* *2) Courage: We act in accordance with our values even when it is hard to do* *3) Transparency: We are visibly open and honest* *4) Respect: We treat everyone with respect as we would like to be treated, acknowledging and valuing differences.*
Entity structure	*TINZ is an accredited chapter of Transparency International, a global movement of* more than *100 country chapters, with a Secretariat in Berlin. Our operations are managed by our Executive Director, a paid* contract *position. Other* contracting *personnel includes a part time programme manager, finance, social media and communications support*
Entity's governance arrangements	*Our Constitution requires that the TINZ Board will consist of between 5 and 11 elected or appointed members including a Chairperson and a Deputy Chairperson. Standing Sub-Committees during the year include Finance, Assurance and Risk and Personnel*
Other entities controlled by the entity	*Not applicable*
Entity's reliance on volunteers and donated goods or services	*TINZ relies on considerable volunteer time, expertise and donated services:* ** The Board of Directors and all Standing Committees are unpaid for their work. Each Board member has a portfolio responsibility as well as sub-committee or role responsibilities.* ** Members with Delegated Authority, members who have special expertise, and interns contribute to TINZ work through: articles for TINZ newsletter, attending consultation and other events; writing submissions, contributing expertise to webinars, conferences or learning sessions; offering professional advice, expertise and leading research and in specific roles such as the Returning Officer. All are on a voluntary basis.* ** In-kind support is also appreciated and relied on by TINZ. This includes the provision of rooms for meetings, technical support for webinars, for the AGM and for most events.* ** Legal services including advice on TINZ Rules review and advice on legal matters and contracts have been provided on a pro bono basis.* *We are grateful for the support of the Office of the Auditor General for the Public Sector Leaders' Integrity forums.*

Statement of Service Performance

TRANSPARENCY INTERNATIONAL NZ INCORPORATED

for the year ended 30 June 2026

Description of medium to long term objectives

General Objectives of TINZ are to:
1) Benefit the community by promoting transparency, good governance and ethical practices in New Zealand
2) Promote ethical practices by New Zealand entities offshore, and transparency and good governance in our region; and
3) Contribute to the international effort to reduce corruption and promote good governance and ethical practices

Description of key activities	Quantity Current year	Last year
Protect Public Resources and Value: * Submission and consultation on the Review of the Government Procurement Rules * Submission and consultation on Census and data ethics * Presentations on Procurement * Official Information Act - programme of work underway	4	4
Stop Flows of Dirty Money: * Submission and presentations on Modern Slavery Bill * UNCAC Pacific Parliamentarians meeting (GOPAC) * Participate in global advocacy on dirty money * Advocate on Beneficial Ownership and trust transparency including discussion paper * Participate in Consultation on AML reforms	5	4
Secure Integrity in Politics: * Campaign advocacy for election year including lobbying transparency with other organisations * Contribute to TI report on political integrity * Submission and advocacy on Select Committee Inquiry into Local Body Elections * Submission on Electoral Amendment Bill	4	4
Secure Integrity in the Public Sector: * Public sector Leaders Integrity forums (6) * National Integrity Systems Assessment work programme underway * New Zealand National Integrity System - 2026 Gap Analysis * TINZ 'Corruption Scan 2026' report published * Participate in Massey University Defence & Security Studies Expert Group * CPI Briefing and promotion, and data analysis for Pacific	11	12
Motivate Integrity in Business: * Attending meetings of National Contact Point for Responsible Business Conduct (MBIE) * Conference presentations: ACFE, IIANZ	2	2
Expand Civic Space for Accountability * TI IPP - concept for Access to Environmental Information research, Pacific * TI IPP - webinars on Women political leadership in the Pacific * TI IPP - videos from previous webinars * TI IPP - Asia Pacific meeting and Pacific meeting * Open Government Partnership - send member to OGP Global Conference, NAP 5 engagement * Knowledge Exchange visit for TI Fiji ED * Webinar participation (eg PASAI) * Participate TI Australia Summit * Submission on ICCPR (Human Rights) * Democracy Resilience Summit * Corruption Barometer discussion	11	5
Build Community Leadership against Corruption: * TINZ Constitution Review, passed at AGM * TINZ Suzanne Snively Scholarship * New Patron discussions and appointment * TINZ Board Strategy day * Internship Development - providing research assistance in disability accessibility, financial systems analysis and beneficial ownership. * Annual General Meeting event - panel discussion with Karen Chang, Andrew Kibblewhite & Philippa Yasbek * Media Releases, reporting inc radio and streamed interviews (14) * Newsletters to extensive network (11) * Supporting speaker visits (eg Ken Roth) * Social media - extending our reach via linkedIn and Facebook * TI Disability Inclusiveness Training, review of website accessibility * TI Annual Members meeting * Responding to concerns about effectiveness * TINZ Code of Ethical Advocacy and Register * Collaborations Health Coalition Aotearoa, Helen Clark Foundation and Online Safety Coalition	38	44

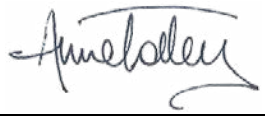
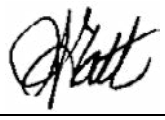
Statement of Financial Performance

TRANSPARENCY INTERNATIONAL NZ INCORPORATED

for the year ended 30 June 2026

	Note	Current year $	Budget Current year	Last year $
Revenue				
Donations, koha, bequests and other general fundraising activities	1	270	250	180
General grants		-	-	-
Capital grants and donations		-	-	-
Government service delivery grants/contracts	1	290,000	270,000	290,000
Non-government service delivery grants/contracts		114,166	119,000	106,276
Membership fees and subscriptions		4,513	9,000	5,226
Revenue from commercial activities			-	-
Interest, dividends and other investment revenue	1	16,015	10,000	19,280
Other revenue	1		1,500	1,450
Total revenue		424,964	409,750	422,412
Expenses				
Expenses related to fundraising		3,902	3,500	2,226
Employee remuneration and other related expenses		274,007	275,500	270,943
Volunteer related expenses		-	-	-
Expenses related to commercial activities	2	-	-	-
Other expenses related to service delivery		100,933	168,750	106,470
Grants and donations made - research scholarship		2,000	2,000	2,000
Other expenses		-		-
Total expenses		380,842	449,750	381,639
Surplus/(Deficit) for the year		44,122	- 40,000	40,773

This performance report has been approved by those charged with governance.

Date	25 October 2026	Date	25 October 2026
Signature		Signature	
Name	Anne Tolley	Name	Jeff Galt
Position	Chairperson	Position	Chair, Finance Assurance & Risk Committee

Statement of Financial Position

TRANSPARENCY INTERNATIONAL NZ INCORPORATED

for the year ended 30 June 2026

	Note	Current year $	Last year $
Assets			
Current assets			
Cash and cash equivalents (short-term term deposits)		519,891	441,336
Debtors and prepayments	3	3,761	26,663
Inventory		-	-
Other current assets		11,228	8,680
Total current assets		**534,880**	**476,679**
Non-current assets			
Property, plant and equipment		-	-
Investments		-	-
Other non-current assets		-	-
Total non-current assets		**-**	**-**
Total assets		**534,880**	**476,679**
Liabilities			
Current Liabilities			
Bank overdraft		-	-
Creditors and accrued expenses	4	47,991	40,846
Employee costs payable		-	-
Deferred revenue	4,6	34,492	27,558
Other current liabilities		-	-
Total current liabilities		**82,483**	**68,404**
Non-current liabilities			
Loans	4	-	-
Other non-current liabilities		-	-
Total non-current liabilities		**-**	**-**
Total Liabilities		**82,483**	**68,404**
Total assets less total liabilities (net assets)		**452,397**	**408,275**
Accumulated Funds			
Capital contributed by owners or members		-	-
Accumulated surpluses or (deficits)		452,397	408,275
Restricted reserves	5	-	-
Discretionary reserves		-	-
Revaluation reserves		-	-
Other reserves		-	-
Total Accumulated Funds		**452,397**	**408,275**

Statement of Cash Flows

TRANSPARENCY INTERNATIONAL NZ INCORPORATED

as at 30 June 2026

	Current year	Last year
Cash flows from operating activities	**$**	**$**
Operating receipts (money deposited into the bank account)		
Donations, koha, bequests and other general fundraising activities	270	180
General grants		-
Capital grants and donations		-
Government service delivery grants/contracts	310,000	270,000
Non-government service delivery grants/contracts	121,100	135,112
Membership fees and subscriptions	6,793	2,066
Gross sales from commercial activities	-	-
Interest, dividends and other investment receipts	15,453	20,882
Other cash received - net GST	-	1,435
Total receipts	453,616	429,675
Less operating payments (money withdrawn from you bank account)		
Payments related to public fundraising		-
Employee remuneration and other related payments	264,609	269,763
Volunteer related payments	-	-
Payments related to commercial activities	-	-
Other payments related to service delivery: Suppliers & TIIPP project expenses	106,465	99,760
Grants and donations paid	2,000	2,000
Other payments - net GST	1,987	-
Total payments	375,061	371,523
Net cash flows from operating activities	**78,555**	**58,152**
Cash flows from other activities		
Cash was received from:		
Sale of property, plant and equipment	-	-
Sale of investments	490,024	-
Cash received from loans borrowed from other parties	-	-
Cash received from owners (capital contributions)	-	-
Cash was applied to:		
Payments to acquire property, plant and equipment	-	-
Payments to purchase investments	620,872	60,024
Repayments of loans borrowed from other parties	-	-
Capital repaid to owners	-	-
Net cash flows from other activities	**- 130,848**	**- 60,024**
Net increase/(decrease) in cash	- 52,293	- 1,872
Opening cash	**161,312**	**163,184**
Closing cash	**109,019**	**161,312**

Statement of Accounting Policies

TRANSPARENCY INTERNATIONAL NZ INCORPORATED

for the year ended 30 June 2026

Basis of preparation

This performance report is prepared in accordance with the XRB's Tier 3 (NFP) Standard. The entity is eligible to apply these requirements as it does not have public accountability and has total annual expenses of less than $5,000,000. All transactions in the performance report are reported using the accrual basis of accounting. This performance report is prepared under the assumption that the entity will continue to operate for the foreseeable future.

Treatment of GST

All amounts are recorded on a GST exclusive basis, except for Debtors and Creditors which are stated inclusive of GST

Income Tax

Transparency International NZ Incorporated is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Bank Accounts and Cash

Cash and short term deposits in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

Creditors and Accrued Expenses

Creditors and accrued expenses are measured at the amount owed. They are recorded when a transaction occurs that creates a payment obligation, such as upon the receipt of goods or services. Where a supplier invoice has not been received by balance date, an accrual is recorded based on an estimate of the amount to be paid.

Revenue Recognition:

Donations, fundraising, grants and similar revenue

Donations are voluntary transfers of assets, including cash, goods in-kind and services in-kind that Transparency International NZ Inc. receives which are free from stipulations. Donations are recognised as revenue when it is probable that the future economic benefits or service potential will flow to the entity and the fair value of the assets can be measured reliably. This is usually upon receipt of the donation.

Public Sector Funding received as support for TINZ operational costs is accounted for on an accruals basis and accounted for in accordance with the substance of the transaction. If the support received is substantive, the revenue will be allocated against operational expenses over the period of the support, usually a year. If received prior to the period for which funding is intended, income will initially be recorded as a liability on receipt. The income is then subsequently recognised within the Statement of Financial Performance for the financial year to which it applies.

Grant income is accounted for depending on whether or not it has a 'use or return' condition attached. Where no use or return conditions are attached, the revenue is recorded as income when the cash is received, or on invoice date if an invoice has been raised. Where income includes a use or return condition, it is initially recorded as a liability on receipt. The income is then subsequently recognised within the Statement of Financial Performance as the performance conditions are met.

Membership Income:

Membership fees are recorded as revenue when the membership/annual renewal invoice is issued. If a membership is cancelled, the invoice will be made void or a credit issued on cancellation.

Revenue from Providing Services - Events, Training and Local Government Support

Fees for events, training and forums are generally recorded as revenue when the event takes place. Revenue received from Local Government agencies is recognised in full on invoice date.

Interest Income

Interest income is recognised on an accruals basis.

Changes in Accounting Policies

There have been no changes in accounting policies during the financial year (last year - nil)

Notes to the Performance Report

TRANSPARENCY INTERNATIONAL NZ INCORPORATED

for the year ended 30 June 2026

Note 1 - Analysis of Revenue

Category	Analysis	Current year	Last year
Donations, koha, bequests and other general fundraising activities	Donations used for current operations	270	180
	Total	**270**	**180**

Category	Analysis	Current year	Last year
Government service delivery grants/contracts	PSC and Participating Agencies Funding Agreement	250,000	250,000
	Other Public Sector Support	40,000	40,000
	Total	**290,000**	**290,000**

Category	Analysis	Current year	Last year
Non-government service delivery grants/contracts	TI Secretariat: IPP STRONGG Pacific Project	113,442	102,546
	TI Secretariat: Other Projects	724	3,700
	Total	**114,166**	**106,246**

Category	Analysis	Current year	Last year
Interest, dividends and other investment revenue	Interest Earned on Term Deposits	16,015	19,280
	Total	**16,015**	**19,280**

Category	Analysis	Current year	Last year
Other revenue	Speaking Engagements	-	1,450
	Total	**-**	**1,450**

Note 2 - Analysis of Expenses

Category	Analysis	Current year	Last year
Expenses related to fundraising	Promotional Materials	3,902	2,226
	Total	**3,902**	**2,226**

Category	Analysis	Current year	Last year
Employee remuneration and other related expenses	Communications Support staff	23,760	24,860
	Executive Officer	173,000	165,335
	Finance & Administration Officer	34,923	35,282
	Newsletter Co-Editor	-	1,200
	Public Sector Project Manager	33,024	32,416
	Social Media Support	9,300	11,850
	Total	**274,007**	**270,943**

Category	Analysis	Current year	Last year
Other expenses related to service delivery	Administration, Overheads and Other Operating Costs	11,405	13,675
	Annual Members Meeting Expenses	724	-
	Audit Fee	6,834	6,924
	Research Project costs: NIS	-	10,000
	Governance Costs: AGM expenses and Insurance	10,138	10,038
	TI Secretariat: IPP STRONGG Pacific Project	71,832	65,833
	Total	**100,933**	**106,470**

Category	Analysis	Current year	Last year
Grants and donations made	TINZ Suzanne Snively Scholarship	2,000	2,000
	Total	**2,000**	**2,000**

Notes to the Performance Report

TRANSPARENCY INTERNATIONAL NZ INCORPORATED

for the year ended 30 June 2026

Note 3 - Analysis of Assets

Category	Analysis	Current year	Last year
Cash and short-term deposits	ANZ Current Account Balances	7,086	74,802
	ANZ Savings Account Balance	101,261	85,915
	ANZ Term Deposits	410,873	280,024
	PayPal Account	671	595
	Total	**519,891**	**441,336**

Category	Analysis	Current year	Last year
Debtors and prepayments	Accounts Receivable	2,060	24,340
	Prepayments	1,701	2,323
	Total	**3,761**	**26,663**

Category	Analysis	Current year	Last year
Other current assets	Accrued Interest	2,755	2,194
	GST Receivable	8,473	6,486
	Total	**11,228**	**8,680**

Note 4 - Analysis of Liabilities

Category	Analysis	Current year	Last year
Creditors and accrued expenses	Accrued Expenses	6,450	6,550
	ANZ Visa Card	413	1,392
	Trade Payables	3,400	96
	June contract for service fees	37,728	32,808
	Total	**47,991**	**40,846**

Category	Analysis	Current year	Last year
Deferred revenue	TI-S Grant Funding Received in Advance: Pacific	34,492	27,558
	Total	**34,492**	**27,558**

Notes to the Performance Report

TRANSPARENCY INTERNATIONAL NZ INCORPORATED

for the year ended 30 June 2026

Note 5 - Accumulated Funds

	Current year						
Description	**Capital Contributed by Owners**	**Accumulated Surpluses or Deficits**	**Restricted Reserves**	**Discretionary Reserves**	**Revaluation Reserves**	**Other Reserves**	**Total**
Opening balance	-	408,275	-	-	-	-	408,275
Capital contributed by owners	-						-
Capital returned to owners	-						-
Surplus/(Deficit)		44,122					44,122
Distributions paid to owners		-					-
Transfer to restricted or discretionary reserves		-	-	-			-
Transfer from restricted or discretionary reserves		-	-	-			-
Revaluation movements					-		-
Transfers from revaluation reserve due to disposal of assets		-			-		-
Other movements recognised directly in accumulated funds - Prior year adjustment		-				-	-
Closing balance	**-**	452,397	-	-	-	**-**	**452,397**

	Last year						
Description	**Capital Contributed by Owners**	**Accumulated Surpluses or Deficits**	**Restricted Reserves**	**Discretionary Reserves**	**Revaluation Reserves**	**Other Reserves**	**Total**
Opening balance	-	367,571	-	-	-	-	367,571
Capital contributed by owners	-						-
Capital returned to owners	-						-
Surplus/(Deficit)		40,773					40,773
Distributions paid to owners		-					-
Transfer to restricted or discretionary reserves		-	-	-			-
Transfer from restricted or discretionary reserves		-	-	-			-
Revaluation movements					-		-
Transfers from revaluation reserve due to disposal of assets		-			-		-
Other movements recognised directly in accumulated funds - Prior year adjustment		- 69				-	- 69
Closing balance	**-**	408,275	-	-	-	**-**	**408,275**

Notes to the Performance Report

TRANSPARENCY INTERNATIONAL NZ INCORPORATED

for the year ended 30 June 2026

Note 6 - Commitments and Contingencies

Commitments

There are no commitments as at balance date (last year - nil)

Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at balance date (Last Year - nil)

Note 7 - Other

Deferred Revenue: Unused Significant Donations, Grants, Bequests and Pledges with Expectations over Use

				Deferred Amount	
Description	**Purpose and nature of the condition(s)**	**Date condition(s) expected to be met**	**Original Amount $**	**Current year $**	**Last year $**
TI Secretariat Grant in advance	Grant funding to allow further extension based on previously funded work on Money-Laundering and its effect in the Pacific, and also to provide knowledge transfer and support to the Integrity Fiji, a Fijian 'chapter-in-formation' of Transparency International.	31/12/2026	130,104	34,492	27,558

Goods or services provided to the entity in kind

2026

Item	Description	Value (Est)	From
Legal Support	Considering papers on use of image, providing advice, facilitating letters and payment	$ 2,000.00	Minter Ellison
Legal Support	Considering draft Constitution, providing close analysis and advice, meeting with, providing draft sections and final review	$ 10,000.00	Gibson Sheat
Software support	Setting up AI tool for Fraud and Corruption Monitoring	$ 5,000.00	Open Brief
Meeting room and online meeting (staff time and meeting room	Leaders Integrity Forum operational facilitation	$ -	Office of the Auditor-General
Software support	google Email accounts	$ 500.00	Techsoup
		$ 17,500.00	

2025

Item	Description	Value (Est)	From
Meeting room and online meeting (staff time and meeting room	Partnership with TINZ for LIF events	$ 5,000.00	Office of the Auditor-General
Meeting room	Business Central provided meeting room and catering	$ 1,000.00	KPMG
Legal Services	Provision of legal services : Rule Review	$ 10,000.00	Gibson Sheet
AGM Space	Provision of space for the AGM	$ 2,000.00	NZ Parliament
		$ 18,000.00	

Note 8 - Related Party Transactions

		Value of Transactions		Amount Outstanding	
Description of related party relationship	**Description of the Transactions (whether in cash or amount in kind)**	**Current Year $**	**Last Year $**	**Current Year $**	**Last Year $**
TI - Secretariat	Grant Funding	113,442	102,546	0	0

Transparency International New Zealand Inc. is an accredited chapter of Transparency International which has its Secretariat in Berlin.
Transparency International Secretariat (TI-S) provides grant funding to allow further initiatives based on previously funded work on Money-Laundering and its effect in the Pacific, and also to provide knowledge transfer and support to the Integrity Fiji, a Fijian 'chapter-in-formation' of Transparency International.

Note 9 - Events After the Balance Date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report. (Last Year Nil)

Independent auditor's report

To the Members of Transparency International New Zealand Incorporated

Opinion
We have audited the accompanying performance report of Transparency International New Zealand Incorporated on pages 3 to 10 which comprises the statement of financial performance and statement of cash flows for the year ended 30 June 2026, the statement of financial position as at 30 June 2026, and the statement of accounting policies and notes to the performance report.

In our opinion:
a) the accompanying performance report presents fairly, in all material respects:
- the financial position of Transparency International New Zealand Incorporated as at 30 June 2026, and its financial performance, and cash flows for the year then ended

in accordance with the XRB's Tier 3 (NFP) Standard issued by the New Zealand Accounting Standards Board.

Basis for Opinion
We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)). Our responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the performance report' section of our report.

We are independent of Transparency International New Zealand Incorporated in accordance with Professional and Ethical Standard 1 (Revised) 'Code of ethics for assurance practitioners' issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Other than our capacity as auditor we have no relationship with, or interests in, Transparency International New Zealand Incorporated.

Other information
The Board are responsible for the other information. The other information obtained at the date of this auditor's report is the entity information and statement of service performance, but does not include the statement of financial performance, statement of cash flows, statement of financial position, the statement of accounting policies and notes to the performance report, and our auditor's report thereon.

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

In connection with our audit of the performance report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the statements audited or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

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If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Board's responsibilities for the performance report
The Board are responsible for:

a) The preparation, and fair presentation of the performance report in accordance with the applicable financial reporting framework;
b) The selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods that present service performance information that is appropriate and meaningful in accordance with the applicable financial reporting framework;
c) The preparation and fair presentation of service performance information in accordance with the entity's measurement bases or evaluation methods, in accordance with the applicable financial reporting framework;
d) The overall presentation, structure and content of the service performance information in accordance with the applicable financial reporting framework; and
e) Such internal control as the Board determine is necessary to enable the preparation of a performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Board are responsible on behalf of Transparency International New Zealand Incorporated's for assessing Transparency International New Zealand Incorporated's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board either intend to liquidate Transparency International New Zealand Incorporated or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the performance report
Our objectives are to obtain reasonable assurance about whether the performance report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of the performance report.

As part of an audit in accordance with ISAs (NZ), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the performance report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Transparency International New Zealand Incorporated's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our report to the related disclosures in the performance report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.

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

This report is made solely to the members of Transparency International New Zealand Incorporated. Our audit has been undertaken so that we might state to the members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the members, for our audit work, for this report, or for the opinions we have formed.

Moore Markhams

Moore Markhams Wellington Audit | Qualified Auditors, Wellington, New Zealand
27 October 2026

PHOTO/GRAPHIC DESIGN USE ACKNOWLEDGEMENTS
Taputapu (LIF Design)
Anti-Corruption for Development Centre (Procurement photo)
Tom Mao Wang (Procurement)
Cover: *Qarlos Qastilla*

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