

PRIVACY COMMISSIONER

Statement of Performance Expectations
1 July 2023 to 30 June 2024



Statement of Performance Expectations

1 July 2023 to 30 June 2024

Presented to the House of Representatives pursuant to section 150 of the Crown Entities Act 2004.



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Introduction by the Privacy Commissioner

Privacy is important. Every day, the personal information of millions of New Zealanders is collected, used and shared by agencies of all kind – both public and private.

When all goes well this personal information is used to deliver the products and services we want or need, whether it is signing up to a customer loyalty system or entering hospital for surgery.

The Privacy Act 2020 provides a framework through which New Zealanders can build and maintain trust that their personal information will be valued and safeguarded. Where this trust is well placed, everyone involved benefits.

This year marks the first year of a new strategy my Office is pursuing under the Statement of Intent for 2023-2027. Our vision is clear – we will ensure that privacy is a core focus for agencies in order to protect the privacy of individuals, enable agencies to achieve their own objectives, and safeguard a free and democratic society. By having privacy regarded in much the same way as health and safety or good financial reporting, I believe we will achieve the best privacy outcomes for our country.



This Statement of Performance Expectations sets out the three key areas of strategic focus we are pursuing in this first year:

- Strengthen the Compliance and Enforcement function
- Shift the Policy and Advocacy function towards proactive work, and
- Prepare for the re-development of the digital services platform.

While my Office is small and resource constrained, I believe making changes in these areas is the best start to implementing our strategy of making privacy a core focus for agencies.

Our vision is clear – we will ensure that privacy is a core focus for agencies in order to protect the privacy of individuals, enable agencies to achieve their own objectives, and safeguard a free and democratic society.



The performance expectations outlined in this document have been reviewed and updated in line with our new strategy. Our emphasis has been on getting closer to those key factors that better relate to how we can drive privacy outcomes and our organisational performance.

Looking forward, as we progress with our new strategy I expect further changes that will enable us to best play our part in ensuring that New Zealanders can have trust and confidence in the way their personal information and cared for, for the benefit of all.

Michael Webster
Privacy Commissioner

30 June 2023



Alignment with the Statement of Intent

The Statement of Performance Expectations is provided under the Crown Entities Act 2004.

The Statement of Performance Expectations aligns with the Privacy Commissioner's strategy as well as the Living Standards Framework and Wider Government Priorities as provided in the Statement of Intent.

The Statement of Intent has recently been updated for the period July 2023 to June 2027. This updated strategy maintains the five output class areas (known as functions) and values of the Office. The new strategy significantly changes the vision and objectives the Office is pursuing, focusing the Office on ensuring that privacy is a core focus for agencies, similar to how much of health and safety and good financial reporting is regarded.

The diagram opposite sets out the high-level strategy.

This Statement of Performance Expectations provides further detail on the functions with a focus on what the Office will do to deliver on its vision and objectives. It also sets out how the Office's performance in each area will be assessed for the year to 30 June 2024.

The Statement of Performance Expectations aligns with expectations as set out in the Annual Letter of Expectations 2023/24 and sets the strategic direction and work programme for the year ahead. This is further detailed in the following section.

Figure 1: Strategic Framework



Key areas of strategic focus for the 2023/24 year

The Privacy Commissioner is shifting the focus of the Office to ensuring that privacy is a core focus for agencies. Consistent with the Office's vision and objectives, there are three key areas of strategic focus for the 2023/24 year:

1

Strengthen the Compliance and Enforcement function

The Office will allocate additional resources to the Compliance and Enforcement function. The Office will also revise its compliance policies and procedures, seek to further inform its work through the use of data analytics and leverage its connections with data protection agencies in other jurisdictions. The strengthening of the

Compliance and Enforcement function will enable the Office to promptly use all of its compliance powers, in accordance with the Compliance and Regulatory Action Framework. The prompt use of our powers will in turn increase compliance with the Privacy Act and build sector wide competency.

2

Shift the Policy and Advocacy function towards proactive work

The Policy and Advocacy function will place a greater emphasis on setting clear expectations for the regulated sector. This includes reviewing growing concerns about children's privacy and developing a potential Code of Practice for biometric technologies. The Office will continue to provide the Minister of Justice

with advice on amendments to the Privacy Act, including changes for inclusion in future amendment Bills. This shift in emphasis must be accomplished while maintaining the quality of the Office's 'watchdog' activity of providing privacy advice on significant policy proposals being considered by the Government.

3

Prepare for the re-development of the digital services platform

As a foundation for empowering vulnerable communities, a key strategic focus is to re-develop our digital services platform. Our current website is old and does not meet government digital accessibility standards and modern expectations of digital delivery.

During this year significant preparation will be undertaken on redeveloping the digital services platform, such as through progressing a review of website content and confirming the approach for new digital services, including how complainants will be supported.

In addition to the above areas of focus, OPC has recently increased its Pou Ārahi role to a full-time position and will continue to build its Te Ao Māori capability and deliver its Mahere Reo strategy. This includes providing

all staff with an opportunity to learn Te Reo, promoting Te Reo in our publications and ensuring our policy analysis appropriately incorporates Treaty and Te Ao Māori analysis.

Split of Funding in Budget 2024

The Office received additional baseline funding in Budget 2023. This amounts to a total of \$3.118m over the next 4 years and is summarised as follows:-

Areas	\$m	\$m
	2023/24 & 2024/25	2025/26 & 2026/27
Total Increase from 2022/23	0.779	0.780
Funding baseline 2022/23	7.392	7.392
New Baseline	8.171	8.172

Summary of Output Revenue and Expenses for 2023/24

The Privacy Commissioner receives funding through an appropriation within Vote Justice. The appropriation is within the Non-Departmental Output Expenses; Services from the Privacy Commissioner and provides an appropriation as noted above in the new baseline.

The scope of this appropriation is limited to privacy issues relating to the collection and disclosure of personal information and the privacy of individuals. It is intended to achieve the efficient and effective provision of services by the Privacy Commissioner.

The Privacy Commissioner has committed through the appropriation to provide five functions in 2023/24.

Output operating statements: 2023/24

Function Description	Revenue		Expenses	Surplus
	Revenue Crown \$000	Revenue Other \$000	Total Expenses \$000	Surplus / (Deficit) \$000
Communication and Education	1,061	6	1,111	(44)
Compliance and Enforcement	1,936	50	1,986	-
Policy and Advocacy	2,208	99	2,264	43
Investigation and Dispute Resolution	1,870	30	1,917	(17)
Strategy and Insights	1,096	26	1,143	(21)
Total Output Classes	8,171	211	8,421	(39)

Capital expenditure

Provision of \$50k has been included in 2023/24 budget. No significant one-off costs are expected in the 23/24 year. The budget includes provision for costs associated with office furniture or computer hardware if required.

Deficit and Cash Reserves

The Office has built up cash reserves over previous years and intends to use these to fund the deficit that is being predicted for 2023/24.

Risks

The Office has a Critical Operational Risks Management Plan which is formally reviewed by the Senior Leadership Team on a quarterly basis. The plan identifies 9 high level risks that the Office has identified as being critical, and sets out both current and additional mitigations that it intends to implement.

Risks are allocated out to specific senior management across the Office, and the quarterly updates are also reviewed by both the Legislative Compliance Working Group and the Health, Safety and Wellbeing Committee, both of which are made up of staff from across the different office functions.






The risks include Natural Disasters, Health and Wellbeing (including the impact of the pandemic) and Retention and Recruitment of staff.

Functions

The Ministry of Justice priorities are to:

- Bring the strength of communities into courts and tribunals
- Reduce the harm experienced by victims and their whānau
- Steward our policy and regulatory systems
- Improve access and experiences for participants in courts and tribunals, and
- Play a leading role to deliver an integrated sector-wide response.

Outputs include:

Function	Outputs
 <p>Strategy and Insights</p>	<ul style="list-style-type: none"> • Better use of intelligence obtained from our activities across the Office to identify domestic trends and emerging strategic issues • International insights on emerging privacy issues • Understanding new trends globally and prioritising delivery of services accordingly • Monitoring the success of new initiatives and strategies introduced.
 <p>Communication and Education</p>	<ul style="list-style-type: none"> • Guidance and education to empower New Zealanders to exercise their privacy rights and agencies on their responsibilities and obligations under the Privacy Act • Improving digital services channels, including the website and education and guidance tools • Commenting on issues of public and media interest • Engagement focused on understanding those parts of society more vulnerable to serious privacy harm.
 <p>Compliance and Enforcement</p>	<ul style="list-style-type: none"> • Receiving mandatory breach notifications and following up with agencies on those likely to cause serious harm • Proactive identifying and investigating systematic issues for possible intervention • Issuing guidance to agencies and, where necessary, compliance orders to address systematic issues • Applying the Compliance And Regulatory Action Framework, with an emphasis on prompt action.
 <p>Policy and Advocacy</p>	<ul style="list-style-type: none"> • Providing clear expectations for agencies, whether through information, guidance or Codes of Practices • Providing advice to the government on emerging and new legislation, applying the principles of necessity and proportionality • Supporting responsible information sharing including the facilitation of AISAs with individual agencies to assist them to operate more effectively and efficiently • Treaty and Te Ao Māori analysis incorporated in policy work as necessary.
 <p>Investigations and Dispute Resolution</p>	<ul style="list-style-type: none"> • Investigating privacy complaints made under the Privacy Act and referring appropriate complaints to the Director of Human Rights Proceedings for consideration • Taking a dispute resolution approach where possible and focusing on settlement • Issuing access directions determinations where appropriate • Continuing the emphasis on prompt action.

Forecast Service Performance 2023/24

The Privacy Commissioner has developed a set of measures within the 5 Functions to provide a means to demonstrate both internally and externally that he is performing effectively. A brief summary of what each of the Functions is intended to achieve has also been provided.

The comparative results have been taken from the 2021/22 Annual Report and the 2022/23 Statement of Performance Expectations. Where the comment in the previous year column states “n/a”, this indicates that the target was new for the 2022/23 year and was therefore not reported against in the 2021/22 Annual Report. All new measures have been indicated as such.

Assessment of our performance against the targets identified will be based on the following grading system. This will take into account where performance may have improved but the actual target may not have been met exactly.

Criteria	Rating
On target or better	Achieved
<10% away from target	Substantially achieved
>10% away from target	Not achieved

Many of the measures for output performance set out below will also be used to assess the Office’s progress against the four objectives identified earlier. This has not been summarised in this document but the Statement of Intent sets this out, along with the direction of travel expected over the 4 years from 1 July 2023, in the section “Our Objectives”.

Basis of Preparation

PBE FRS 48 replaces the service performance reporting requirements of PBE IPSAS 1 Presentation of Financial Statements and is effective for the year ending 30 June 2023. This standard has been applied when collating the Forecast Service Performance measures for 2023/24. Specifically, a detailed review of the suite of measures was carried out by the Management and Senior Leadership Team to ensure that the indicators aligned to the functions and priorities of the Office. This was done in detail for the Appropriations, and, also focussed on ensuring that the measures were specific, achievable, measurable, relevant and timely.

This process has resulted in several new measures being introduced for the 2023/24 year (as highlighted) and comparative results for 2021/22 have been included where possible. In particular, all of the targets in the Compliance and Enforcement Activity area are new. The previous targets were set up when this Activity area was formed following the enactment of the Privacy Act 2020. With this Activity now functioning for almost 2 ½ years, the Office is better placed to assess how best to measure its performance effectively by focussing its targets on quality of work, timely follow-up for breaches likely to cause serious harm and taking a risk focussed approach.

The Office has identified that some additional internal data capture mechanisms will be required to enable reporting against some of the new measures. These will be introduced prior to the commencement of the 2023/24 year.



Function 1 Strategy and Insights

What this activity covers

We promote better prioritisation and decision making through analysing enquiries, complaints, privacy breaches and other information we receive. We develop and maintain an understanding of the impact of technological developments on privacy. We monitor the success of our strategies and initiatives.

How performance will be measured

Measure	Expectation 2023/24	Expectation 2022/23	Previous year 2021/22	How it will be measured
Conduct 2 assessments a year to gauge the privacy maturity or attitudes of agencies or individuals.	2	New Measure	New Measure	Copies of assessments conducted will be retained in the document management system.



Function 2 Communication and Education

What this activity covers

We inform people about their privacy rights. We promote privacy understanding and competence, using media, opinion writing, events and conferences, stakeholder engagement. We produce material and resources to inform, guide and educate.

How performance will be measured

Measure	Expectation 2023/24	Expectation 2022/23	Previous year 2021/22	How it will be measured
Education module completions as a percentage of education module registrations in the year.	75%	75%	79%	Reporting from on-line education tool.
Respond to all public enquiries within 5 working days. ¹	95%	95%	99% ²	Evidence retained in the document management system.
Significant improvements made to digital service channels.	Achieved	New Measure	New Measure	Evidence of improvements made.

1. The wording of this measure has been amended from the prior year. Prior year wording was "Respond to all enquiries within 2 working days". The expectation of 95% has remained consistent with the prior year.
2. This is the comparative result against the new measure. The actual reported result in 2021/22 was 95% responded to within 2 working days.



Function 3 Compliance and Enforcement Activities

What this activity covers

We identify and assess systemic issues using the right tools to get the best privacy outcomes for New Zealanders. We undertake monitoring and compliance activities to ensure compliance with the Privacy Act and prosecute offenders if required.

How performance will be measured

Measure	Expectation 2023/24	Expectation 2022/23	Previous year 2021/22	How it will be measured
Notified privacy breaches that are likely to cause serious harm, are followed up with the notifying agency within 10 working days of receipt. ³	100%	New Measure	New Measure	Evidence retained in the document management system.
The percentage of externally reviewed compliance investigations that are rated as 3.5 out of 5 or better for quality.	90%	New Measure	New Measure	Evidenced by report prepared by an independent evaluator.
Incoming compliance issues are risk assessed to determinate the appropriate response activity.	100%	New Measure	New Measure	Evidence retained in the document management system.

3. This represents 10 working days to follow up after initial triage. The office has an internal measure to triage all incoming breach notifications within 1 working day of receipt through the Notify Us System.



Function 4 Policy and Advocacy

What this activity covers

We develop interventions such as guidance and Codes of Practice so that our expectations as regulator are clear. We provide advice on the privacy implications of policies being developed by Government. We advocate for privacy positive outcomes.

How performance will be measured

Measure	Expectation 2023/24	Expectation 2022/23	Previous year 2021/22	How it will be measured
The percentage of externally reviewed policy files that are rated as 3.5 out of 5 or better for quality. ⁴	85%	85%	95%	Evidenced by report prepared by independent evaluator.
Undertake 2 projects relevant to setting privacy standards, expectations or guidance in the privacy system.	Achieved	New Measure	New Measure	Evidence retained in the document management system.
All externally reviewed policy files appropriately incorporate Treaty and Te Ao Māori analysis as necessary.	100%	New Measure	New Measure	Evidenced by report prepared by independent evaluator.

4. Policy files includes the following: policy files, Codes files and information sharing files. This wording has been slightly changed from the prior year which only picked up on policy files and information sharing files specifically.



Function 5 Investigations and Dispute Resolution

What this activity covers

We use dispute resolution techniques for individual complaints and undertake full investigations where necessary and appropriate. Where we can, we encourage the settlement of a complaint. We refer serious cases to the Director of Human Rights Proceedings to consider bringing to the Human Rights Review Tribunal.

How performance will be measured

Measure	Expectation 2023/24	Expectation 2022/23	Previous year 2021/22	How it will be measured
The percentage of notified complaints files closed by settlement between the parties.	50%	40%	63%	Evidence retained in the document management system.
The percentage of externally reviewed complaints investigations that are rated as 3.5 out of 5 or better for quality.	90%	90%	100%	Evidenced by report prepared by independent evaluator.
The percentage of complaints closed during the year that were less than 6 months old at closure. ⁵	85%	85%	78% ⁶	Evidence retained in the document management system.

5. There has been a slight change to the wording of this measure from 2022/23. The prior year measure calculated the % of "complaint files" but this has been amended to "complaints". This will ensure fast resolve complaints are also included.

6. This is the comparative result against the new measure. The reported figure in the 2022 Annual Report against the previous KPI was 67% (not including fast resolve complaints).

Prospective Financial Statements

Prospective Statement of Comprehensive Revenue and Expenses for year ended 30 June

	Budget 2023/24 \$000	Forecast 2022/23 \$000	Actual 2021/22 \$000
Crown revenue	8,171	7,392	7,392
Other revenue/seminars	163	135	399
Interest income	48	58	6
Total Operating Revenue	8,382	7,585	7,797
Marketing	130	102	97
Audit fees	51	49	34
Depreciation and Amortisation	205	288	294
Rental expenses	438	436	427
Operating expenses	1,363	1,178	1,064
Staff expenses	6,234	5,354	5,016
Total expenses	8,421	7,407	6,932
Total Comprehensive Income	(39)	178	865

Prospective Statement of Changes in Equity

for year ended 30 June

	Budget 2023/24 \$000	Forecast 2022/23 \$000	Actual 2021/22 \$000
Public equity as at 1 July	2,624	2,446	1,581
Total Comprehensive Income	(39)	178	865
Total recognised revenues And expenses for the period	(39)	178	865
Public equity as at 30 June	2,585	2,624	2,446

Prospective Statement of Financial Position

for year ended 30 June

	Budget 2023/24 \$000	Forecast 2022/23 \$000	Actual 2021/22 \$000
PUBLIC EQUITY			
General funds	2,585	2,624	2,446
Total public equity	2,585	2,624	2,446
REPRESENTED BY: ASSETS			
Current assets			
Cash and cash equivalents	2,639	2,595	2,008
Debtors and other Receivables	32	50	57
Prepayments	100	106	158
Total current assets	2,771	2,751	2,223
Non-current assets			
Property, plant and equipment	206	299	380
Intangible assets	20	82	255
Capital Work in progress	-	-	-
Total non-current assets	226	381	635
Total assets	2,997	3,132	2,858
LESS: LIABILITIES			
Current liabilities			
Creditors and other Payables	150	230	147
Employee entitlements	260	270	249
Total current liabilities	410	500	396
Non-current liabilities	2	8	16
Total liabilities	412	508	412
NET ASSETS	2,585	2,624	2,446

Prospective Statement of Cash Flows

for year ended 30 June

	Budget 2023/24 \$000	Forecast 2022/23 \$000	Actual 2021/22 \$000
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash provided from:			
Supply of outputs to the Crown	8,171	7,392	7,392
Revenues from services provided	163	39	395
Interest received	48	58	6
Cash applied to:			
Payments to suppliers	2,063	1,637	1,685
Payments to employees	6,244	5,333	5,166
Net Goods and Services Tax	(19)	(3)	(27)
Net cash flows from operating activities	94	622	969
CASH FLOWS FROM INVESTING ACTIVITIES			
Cash was provided from:			
Sale of Fixed Assets and Intangibles	-	-	-
Cash applied to:			
Purchase of Fixed Assets and Intangibles	50	35	233
Net cash flows from investing activities	(50)	(35)	(233)
Net increase (decrease) in cash held	44	587	736
Plus opening cash	2,595	2,008	1,272
Closing cash balance	2,639	2,595	2,008
Represented by: Cash and bank	2,639	2,595	2,008
Closing cash balance	2,639	2,595	2,008

Statement of underlying assumptions

Significant assumption

The opening position of the forecasted statements is based on the unaudited results of the year ended 30 June 2023. The actual results for March, April, May and June 2023 are unavailable and therefore the balance as at 30 June 2023 have been estimated using the forecast figures as at 28 February 2023.

Other assumptions

The accrual basis of accounting has been used in the preparation of these forecast financial statements.

Staffing levels

The budget reflects staffing levels of FTEs to meet the work programme. The actual FTEs that are needed may end up being different. The budget also includes a vacancy lag amount taking into account the average time that roles remain vacant prior to being filled.

Nature of prospective financial statements

The forecasted financial statements have been prepared as a best effort's indication of the Privacy Commissioner's future financial performance. Actual financial results for the period covered are likely to vary from the information presented, potentially in a material manner.

Statement of accounting policies

Reporting entity

The Privacy Commissioner is a Crown entity in terms of the Public Finance Act 1989 and the Crown Entities Act 2004. As such the Privacy Commissioner's ultimate parent is the New Zealand Crown.

In addition, the Privacy Commissioner reports on the funding administered on behalf of the Crown as notes to the financial statements.

The Privacy Commissioner's primary objective is to provide public services to the NZ public, as opposed to that of making a financial return.

The Privacy Commissioner is classified as a tier 2 reporting entity under the new International Public Sector Accounting Standards (IPSAS) as it is not publicly accountable (as defined in XRB AI Accounting Standards Framework) and has expenditure which is less than \$30m. As a result, it is eligible to apply the Public Benefit Entity Reduced Disclosure Regime (PBE RDR).

The financial statements for the Privacy Commissioner are for the year ended 30 June and are approved by the Commissioner prior to issue. The financial statements cannot be altered after they have been authorised for issue.

Basis of preparation

The financial statements of the Privacy Commissioner are prepared in accordance with the requirements of the Crown Entities Act 2004, which includes the requirement to comply with New Zealand generally accepted accounting practice ("NZ GAAP").

The financial statements comply with PBE FRS 42, and other applicable Financial Reporting Standards, as appropriate for public benefit entities.

Significant accounting policies

The following, particular accounting policies which materially affect the measurement of comprehensive income and financial position will be applied:

Revenue

Revenue is measured at the fair value of consideration received or receivable.

Revenue from the Crown

The Privacy Commissioner is primarily funded through revenue received from the Crown, which is restricted in its use for the purpose of the Privacy Commissioner meeting its objectives as specified in the Statement of Intent and this Statement of Performance Expectations.

The Privacy Commissioner considers there are no conditions attached to the funding and it is recognised as revenue at the point of entitlement.

The fair value of revenue from the Crown has been determined to be equivalent to the amounts due in the funding agreements.

Other grants

Non-government grants are recognised as revenue when they become receivable unless there is an obligation in substance to return the funds if conditions of the grant are not met. If there is such an obligation the grants are initially recorded as grants received in advance and recognised as revenue when the conditions of the grant are satisfied.

Interest

Interest income is recognised by accruing on a time proportion basis.

Provision of services

Revenue derived through the provision of services to third parties is treated as exchange revenue and recognised in proportion to the stage of completion at the balance sheet date. The stage of completion is assessed by reference to surveys of work performed.

Goods and Services Tax (GST)

All items in the financial statements presented are exclusive of GST, with the exception of accounts receivable and accounts payable which are presented on a GST inclusive basis. Where GST is irrecoverable as an input tax, then it is recognised as part of the related asset or expense.

The net amount of GST recoverable from, or payable to, the Inland Revenue Department (IRD) is included as part of receivables or payables in the statement of financial position.

The net GST paid to, or received from the IRD, including the GST relating to investing and financing activities, is classified as an operating cash flow in the statement of cash flows.

Income Tax

The Privacy Commissioner is a public authority for tax purposes and therefore exempt from income tax. Accordingly, no provision has been made for income tax.

Property, plant and equipment

Property, plant and equipment asset classes consist of furniture and fittings, computer equipment and office equipment.

Property, plant and equipment are shown at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is provided on a straight-line basis on all property, plant and equipment, at a rate which will write off the cost of the assets to their estimated residual value over their useful lives.

The useful lives and associated depreciation rates of major classes of assets have been estimated as follows:

<u>Furniture and fittings</u>	<u>5 – 7 years</u>
<u>Computer equipment</u>	<u>4 years</u>
<u>Office equipment</u>	<u>5 years</u>

Additions

The cost of an item of property, plant and equipment is recognised as an asset only when it is probable that future economic benefits or service potential associated with the item will flow to the Privacy Commissioner and the cost of the item can be measured reliably.

Where an asset is acquired at no cost, or for a nominal cost, it is recognised at fair value when control over the asset is obtained.

Intangible assets

Software

Acquired computer software licences are capitalised based on the costs incurred to acquire and bring to use the specific software.

Website costs

Costs that are directly associated with development of interactive aspects of the Office's website are capitalised when they are ready for use.

Costs associated with general maintenance and development of non-interactive aspects of the Office's website are recognised as an expense when incurred.

Amortisation

The useful lives and associated amortisation rates of major classes of intangible assets have been estimated as follows:-

Acquired computer software	2-4 years
Interactive Tools	3 years

Software-as-a service arrangements

The IASB's Interpretations Committee issued an agenda decision during April 2021 that clarified the accounting treatment expected under International Financial Report Standards for customisation and configuration costs associated with software as a service (SAAS) arrangements.

The Office has assessed how the principles of the decision should be applied to its SAAS arrangements. This assessment did not identify any material changes required, relating to the past treatment of such arrangements.

Employee entitlements

Employee entitlements that the Privacy Commissioner expects to be settled within 12 months of balance date are measured at undiscounted nominal values based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date and annual leave earned, but not yet taken at balance date.

Financial instruments

The Privacy Commissioner is party to financial instruments as part of its normal operations. These financial instruments include bank accounts, short-term deposits, debtors, and creditors. All financial instruments are recognised in the statement of financial position and all revenues and expenses in relation to financial instruments are recognised in the statement of revenue and expenses.





Privacy Commissioner
Te Mana Mātāpono Matatapu

Published by the Office of the Privacy Commissioner
PO Box 10094
Wellington
215 Lambton Quay
Wellington 6011
www.privacy.org.nz

© 2023 The Privacy Commissioner
ISSN 2230-4290 (Print)
ISSN 2230-4304 (Online)