



Office of the Children's Commissioner  
**Annual Report 2007**



We are grateful to the pupils of Kawerau School, Kawerau, and Clyde Quay School, Wellington,  
for granting permission to use their photos throughout this publication.

Report of

**Children's Commissioner**  
**Te Kaikomihana mo nga Tamariki**  
**For the year ended 30 June 2007**

Presented to the House of Representatives pursuant to  
Section 28 of the Children's Commissioner Act 2003  
and Section 150(3) of the Crown Entities Act 2004.

## **MINISTER FOR SOCIAL DEVELOPMENT AND EMPLOYMENT**

Pursuant to the provisions of section 28 of the Children's Commissioner Act 2003 and sections and 150 of the Crown Entities Act 2004, I submit my Annual Report, incorporating the Financial Statements.

The report covers the period from 1 July 2006 to 30 June 2007.

I am satisfied that the Financial Statements fairly reflect the financial position and operations of the Office of the Children's Commissioner for the reporting period.

A handwritten signature in black ink, appearing to read 'C Kiro', written in a cursive style.

Dr Cindy Kiro

Children's Commissioner

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## VISION

The rights of every child and young person in New Zealand are recognised and each enjoys good health, education, safety and economic wellbeing.

## OUTCOMES

Every child is safe and nurtured.

Every child has adequate resources and opportunities to develop.

Society's attitudes and behaviour change to become more child-focused.





## LEGAL MANDATE



By statute, my office is required to:

- Inquire into and report on any matter relating to the welfare of children by investigating any decision or recommendation made, or any act done or omitted in respect of any child.
- Monitor Child Youth and Family Services and other persons, bodies and organisations exercising a function or power conferred by the Children, Young Persons, and Their Families Act 1989.
- Advise the responsible Minister on any matters relating to the administration of the Children, Young Persons, and Their Families Act 1989.
- Advise the responsible Minister in respect of the Optional Protocol to the Convention against Torture And Other Cruel, Inhuman or Degrading Treatment or Punishment<sup>1</sup> (OPCAT).
- Promote public awareness of children's rights and issues relating to the welfare of children and young people.
- Advocate for and on behalf of children and young people.
- Seek children and young people's views on issues and enable their voices to be heard.
- Promote the development of policies and services designed to protect the interests, rights and welfare of children and young people.
- Raise awareness and understanding of the United Nations Convention on the Rights of the Child and advance and monitor its application by departments of State and other instruments of the Crown.
- Promote the establishment of accessible and effective complaints mechanisms, in key agencies, for children and monitoring the nature and level of complaints.
- Undertake research into matters relating to the interests, rights and welfare of children and young people.

# THE COMMISSIONER'S REPORT



This has been another very busy year, but with some seminal achievements. The repeal of section 59 of the Crimes Act 1961 was a hard won success. It now provides greater protection in law for children from assault by parents or caregivers. It is reassuring to know that Parliament voted overwhelming in favour of the much amended version of the Bill to repeal, and that New Zealand is now the first English speaking country in the world to do this.

The office promoted Te Ara Tukutuku, an integrated framework to ensure children's healthy development. We continued our commitment to early intervention, co-hosting a Non-Government Organisation (NGO) forum with the Ministry of Social Development (MSD) on this. We promote early intervention at every opportunity with all political parties.

In addition, we continue to be very involved in the work of the Taskforce for Action on Violence within Families and on other reviews such as the Children, Young Persons and Their Families Act and the Young Offenders (Serious Crimes) Bill 1989.

During this period the office has had a high staff turnover. There are many reasons for this, including staff travelling overseas. By November 2007 the office will be fully staffed.

A baseline review of funding has been done. This has provided a valuable discipline in understanding the nature of the work the office is providing and how this adds value to the public and Crown.

The office continues to be involved with issues relating to children and young people being detained in police cells by leading the debate and working with MSD to determine the drivers behind police cell usage.

Part of my statutory role includes the responsibility to monitor the practice and policies of Child, Youth & Family Services<sup>2</sup> (CYFS). Capacity for this function has now been expanded with the appointment of a full-time advisor and addition of other advisors who have a role in monitoring CYFS.

One of my specific duties is to monitor practice as it relates to cases where children and young people known to CYFS have died. I have completed a review of all child death files held in my office from 2000 to 2006. This review identified some issues, trends, and patterns, which will be used to add to our continued understanding of the social work issues that impact on the deaths of children and young people known to CYFS. We hope this review will enhance the quality of social work practice.

This monitoring work includes redesigning the way in which my office records and reviews the information sought from CYFS. Further work is to be undertaken around the interagency protocols and processes between my office and CYFS.

The office is investigating a significant number of complaints laid by young people, their parents and community-based professionals regarding their involvement with CYFS. This process is time consuming and the issues are complex. Information gleaned from these investigations assists the office in monitoring the practices and policies of CYFS.

The office is also now a National Preventive Mechanism for OPCAT. This means I have an obligation to monitor CYFS care and protection and youth justice residences for compliance with OPCAT.

The office has continued to host regional NGO forums with many community-based organisations that work with children and young people. NGOs come to these forums to be briefed about issues around children and young people, and to inform the office of what they are doing and the issues within their regions.

We continue to work closely with the education sector, targeting restorative school practices with the publication of Respectful Schools earlier this year, truancy and transience (student mobility). The office has commissioned research on the latter issue and has hosted a forum on student mobility with practitioners, researchers and policy makers. It has also hosted two strategy group meetings to advise on how best to progress the findings from the research, forum and front line practice in schools.

Investigations have been conducted into immigration matters for children who are in New Zealand without legal status, including specific cases that have either been referred, or have been audited from our public inquiries.

All of this work has been done, while also streamlining our administration and support processes, including policies, resources and systems.

We have recruited and oriented a new Young People's Reference Group to advise the office, and have established networks with young people around specific projects such as youth friendly versions of the United Nations Convention on the Rights of the Child. Increasing child and youth participation in the work of the office, and in other organisations we work with, will be a priority in the next year. We will also be seeking new ways to connect with wider public audiences, including children and young people.

The next year will be extremely busy, with the culmination of work on the importance of the early years; child poverty; child health and child protection; and the ongoing work on preventing family violence, which poses such a risk for children and young people. There are also a number of innovative initiatives that will help promote the health and wellbeing of children and young people in New Zealand.



Cindy Kiro

**Children's Commissioner**

# OUTPUT DELIVERY



The Office of the Children's Commissioner (OCC) is funded through Vote Social Development and Vote Education. These monies have been allocated within the office into two output classes, *monitoring and investigation* and *individual and systemic advocacy*.

## Output: Monitoring and investigation

### Submissions

During this year the office has made a number of submissions in relation to the interests, rights and welfare of children and young people. Submissions included:

- Law and Order Select Committee on the Young Offenders (Serious Crimes) Bill, July 2006
- Food Standards Australia New Zealand regarding the Mandatory Folic Acid Fortification Standard (Proposal P295), August 2006
- Inquiry into the quality and care of services provision for disabled people and how they might be improved, August 2006
- Law and Order Select Committee on the Corrections (Mothers with Babies) Amendment Bill, September 2006
- Review of the Regulation of Alcohol Advertising, October 2006
- New Zealand Parliamentarian's Group on Population and Development open hearing on youth sexual and reproductive health, December 2006
- Review of the Children, Young Persons and Their Families Act 1989, June 2006

In addition to these submissions, a significant effort was made during the year on activities relating to the repeal of Section 59 of the Crimes Act 1961.

## **Policy advice**

I have provided policy advice to Government Organisations and Crown Entities on a range of issues. Some of this advice (which could also be considered submissions) has been provided because I am a member of specific advisory or reference groups including:

### **Ministry of Health**

- Dr Ian Hassall has been contracted to provide advice to the Advisory Committee on Assisted Reproductive Technology (ACART) on its work programme and the direction of future policy in this area.
- Membership of the Reference Group for the Review of the Well Child Framework, providing specific advice on the future directions, priorities and implementation of that Framework. Some of the key issues have been around:
  - Clarification of current health issues and outcomes for children in New Zealand;
  - development of a framework for a ‘transition to school’ check;
  - priorities for additional funding.
- Membership of the Newborn Metabolic Screening Programme Advisory Group providing specific advice on the development of a public consultation document (and process) regarding consent, storage and use of blood spot cards.
- Advisory role with Child and Youth Mortality Review Committee.

### **Ministry of Social Development**

- OCC was consulted on the development of the discussion document regarding the review of the Children, Young Persons and Their Families Act 1989. It followed this up with a specific submission on this issue.
- OCC and MSD jointly hosted and provided advice on two forums with stakeholders and experts on the Early Years and Kia Puawai. Our advice related to the conceptual framework and justification for early intervention into the life of a child and the life of a problem, but also included practical advice about stakeholders and relevant agencies who have a role or should be involved in early intervention work.
- Contributed feedback on the development of Strong Families, a policy framework which describes current and future government actions to empower, support and protect families to reach their full potential.
- OCC continues to be involved in work regarding the Taskforce for Action on Violence within Families, Advisory Group for the implementation of Children’s Day and Longitudinal Study Executive Steering Committee.

### **Statistics New Zealand**

- OCC is a member of the Statistics on Families Advisory Group and has provided Statistics New Zealand with specific advice regarding the development of a conceptual framework on household and family classifications, as well as a review of the family survey.

### **Ministry of Youth Development**

- OCC is a member of the United Nations Convention on the Rights of the Child (UNCROC) Advisory Group and provides specific advice on the Government’s work programme. As a member of the UNCROC Advisory Group, OCC has provided advice on progress reports to Cabinet on the UNCROC Work Programme, as well as receiving briefings on key work items including the repeal of Section 59 of the Crimes Act 1961, removal of the reservations to UNCROC, and review of the upper age limit of the Children, Young Persons and their Families Act 1989.

### **Young People’s Reference Group**

At the end of 2006 the Young People’s Reference Group (YPRG) was replaced – apart from one member – with a group of young people who took over the role of advising and representing the OCC. The process of replacement is based on group members leaving when they turn 18 – or finishing in that year – and a new group being selected through an application process that involves staff and the previous YPRG.

The “handing over” of the YPRG, from the old to the new, took place at Government House in the presence of His Excellency the Governor General Anand Satyanand and Her Excellency Susan Satyanand.

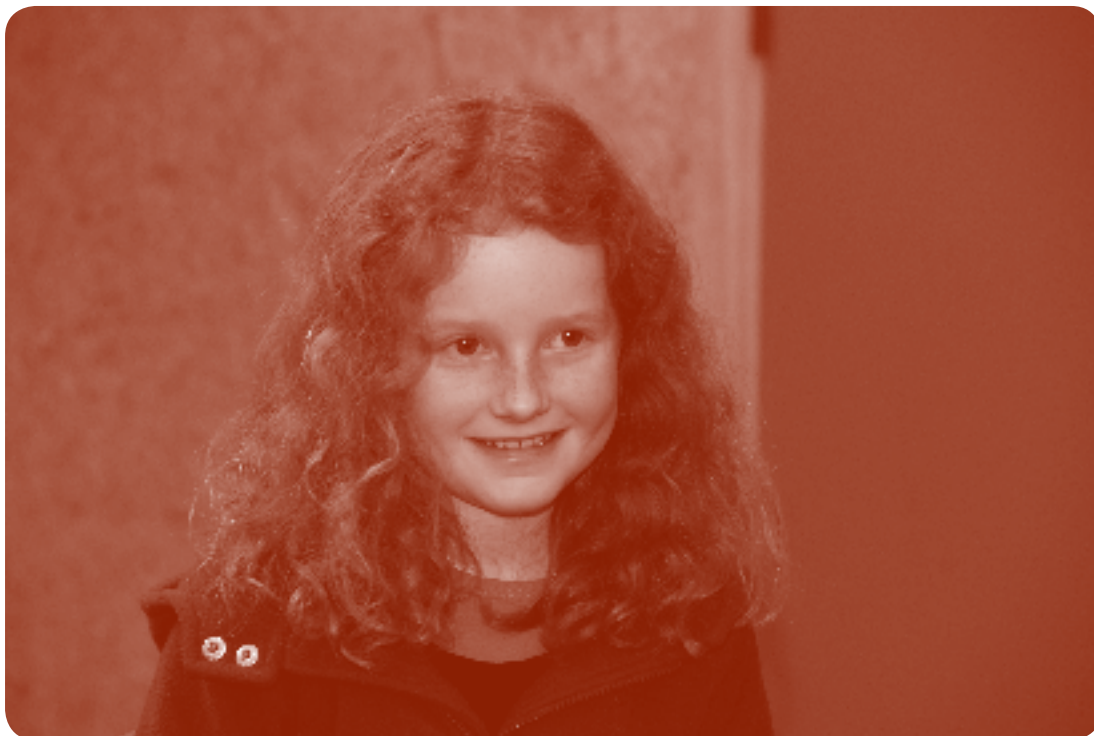


This occasion was an opportune time to reflect on the past five years' (for some members of the group) contribution to the OCC, which has included:

- Keynote speeches at national conferences
- Workshops
- Contributing to writing submissions to Select Committees
- Providing advice to Government Departments and NGO's
- Networking at a regional and national level
- Advising the OCC on a range of issues relevant to children and young people

The members of the outgoing YPRG have left an important legacy, which provides a real challenge for the new group. They have set very high standards with regard to building credible relationships with their peers and adults they have worked with in the field of children's rights.

An important task for the new YPRG will be the establishment of their roles and a focus on regional networks as they become more aware of their work programmes for the coming year.



### **Report card on the status of children**

In the 2006/2007 Purchase Agreement the Children's Commissioner signalled her intention to produce a Report Card (Report Card) on the status of children in New Zealand that could:

- be used by advocates seeking information about key outcomes for children
- generate new research ideas and increase understanding of factors that impact on outcomes for children
- educate the public and assist the transformation of adult attitudes and behaviours towards children

OCC has completed the first phase of this project including the development of a framework identifying key indicators and outcomes for measuring the status of children. The office has also identified (and met with) agencies where data

and statistics can be readily and regularly sourced for the production of the Report Card.

Although this project is due to be completed at the end of the 07/08 financial year, work commenced at the end of the 06/07 financial year regarding the content for the Report Card.

### **Transience investigation**

In May of this reporting year the OCC brought together a group of teaching practitioners, policy advisors and researchers to focus on the issues surrounding students who move regularly between schools (commonly termed transient students) and the impact of this movement on school achievement, attachment and belonging and community sustainability.

This was a unique dialogue initiated by the commissioner in order to gain a greater insight into the complexities of student (and subsequently family) movement and the extent to which research, policy and practice can respond to student transience.

In hearing from keynote speakers (from research, policy and school practitioners) it became evident that transience has links to many social and economic policies including housing, employment, community infrastructures, as well as individual school responses.

The forum finished with a commitment to continue the dialogue between the three groups and to this end the commissioner will establish a steering group that will analyse the findings from the forum as well as providing direction to any further work that may be necessary in this area.

### **Immigration investigation**

The majority of work in relation to the immigration investigation was completed in this financial year. This included interviews with stakeholders from the government sector primarily involved in the development of policy and procedures impacting on the citizenship status of children and their families, and non-government agencies providing support and advice to this group of people.

The completion date for this report is later than anticipated due to the resignation of the staff member who was primarily responsible for it. Although the first draft of the report on the immigration investigation has been completed, work still needs to be done before a final report will be ready for distribution in the 07/08 financial year.

### **Disability investigation**

This investigation, ongoing since last year, into the practices of the Family Court and CYFS concerned decisions made in respect of a mother with an intellectual disability. Activity this year focused on resolving privacy and Official Information Act issues. The Ombudsmen's Office provided a final opinion in June 2006 and the final report has been completed and distributed.

### **Review of Policy and Legislative Compliance with UNCROC**

It has always been the Children's Commissioner's intention to publish a report on the compliance of New Zealand legislation, policy and practice with the principles and provisions of the United Nations Convention on the Rights of the Child (UNCROC). The decision to produce this report was based on the United Nations Committee on the Rights of the Child (UN Committee) concerns about New Zealand's fragmented application of UNCROC within the development and implementation of laws, policies and administrative practices.

A contractor has provided me two documents containing advice on whether New Zealand's legislation and policies

align with UNCROC. These two documents are substantial and contain:

- an analysis of legislation and policy in relation to Articles in UNCROC and the UN Committee's interpretation of these Articles
- the Contractor's views on whether the legislation and policy identified in the reports, complies with UNCROC
- the Contractor's recommendations on how compliance could be achieved, where this is inconsistent

This advice has been analysed by OCC and a report will be released in the first half of the 07/08 financial year. The issues, which will be covered in that report will be based on:

- issues pertaining to the UN Committee's 2003 (and 1997) concerns and recommendations
- information in relation to the three UNCROC reservations
- information that aligns with OCC's three strategic objectives (as outlined in the Statement of Intent)
- any additional issues of current or high interest to the general public



### **Optional Protocol to the Convention Against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment (OPCAT)**

When the Government ratified OPCAT in March 2007, it also agreed to set up National Preventive Mechanisms (NPMs). The NPM is responsible for visiting detention centres and under OPCAT has two primary functions. These are to examine the conditions of detention and treatment of children and young people; and make recommendations to improve the conditions and treatment of detainees inside these facilities.

OCC was designated an NPM under section 16(c) of the Crimes of Torture Amendment Act 2006. We share this designation with the Office of the Ombudsmen, the Office of the Judge Advocate General of the Armed Forces and the Police Complaints Authority.

While each NPM is responsible for different detention centres, OCC is specifically responsible for visiting and monitoring the treatment of children and young people detained in Child, Youth and Family residences and youth justice



facilities. There is also some overlap with the:

- Police Complaints Authority in relation to young people in police cells
- Office of the Ombudsmen in relation to young offenders in Corrections facilities and migrant detention centres

OCC began work regarding the implications of its NPM role late in the 06/07 financial year. It will liaise closely with the other NPMs and the Human Rights Commission (which is responsible for co-ordinating the NPMs) to develop a joint understanding and shared vision of our roles and functions. The office will also work closely with professionals, service providers and interested individuals within the sector to fulfil its NPM obligations.

## **Child poverty**

There are two projects that have been in development during the last two months of the fiscal year.

Firstly, there is a report on preventing child poverty in New Zealand. The commissioner will be contracting out this work with the principal advisor (Auckland) chairing an advisory group for the project. We expect that this report will include an assessment of New Zealand's performance in combating child poverty, and options for improved policies for reducing and preventing child poverty, which will draw on:

- a review, based on literature, data analysis and key informant discussions, on the causes and factors associated with child poverty and deprivation
- the factors that demonstrably assist the reduction of child poverty
- a statistical picture of the characteristics of children experiencing child poverty in New Zealand, augmented by qualitative data from key informant discussions and qualitative studies
- identification of the barriers faced by families/carers with children to improving their financial circumstances and moving out of and/or remaining out of poverty

Secondly, is a project entitled, *This is how I see it*, children's and young people's experiences of poverty. This project is being developed in-house with community agency partners e.g. Children's Arthouse Foundation. The aim of this project is to explore the lived experience of approximately 80 children and young people, 10 teen parents and 10 parents of babies and infants living in poverty, through photographs taken by children and young people, and these participants' interpretations of their pictures. Good practice guidelines for the project and community partners are in development.

## **Inquiry line**

The total number of calls received on the office's inquiry line for the year was 858. Of these, 39 percent of calls were in relation to CYFS with the remaining 61 percent of calls being non-CYFS calls. Non-CYFS calls can be further broken down as follows: 19 percent were in relation to education; 2.5 percent, health; 3.5 percent, media matters; and 36 percent, information requests.

The office is unable to respond to calls if the issue is before the court, or is in relation to a court decision. In these instances, callers are referred to their local family court or to their lawyer, Community Law Centre, or lawyer for the children.

Calls concerning the welfare of children are wide and varied and range from Family Court matters through to benefits, finance and media.

Education calls deal with the processes used in suspensions, stand-downs and expulsions and bullying and the devastating effect this can have on children.

From time to time, the office receives child abuse notifications. Unfortunately many of these calls are anonymous and

do not provide a full picture of the situation. In all cases, these calls are referred to the CYFS call centre for allocation and investigation.

During this reporting period the use of the inquiry line was reviewed with the aim of determining the long-term strategic direction of this service. The outcome of this review resulted in the creation of a Child Rights Advisor (0.5 FTE). This position was filled in December 2006 on a six-month contract and a permanent staff member was employed in July 2007.

The inquiry line is a valuable part of the work of the office. It is a place where the public can seek advice and assistance. Part of the inquiry line review has involved a survey of callers. Results showed that the satisfaction rate of callers was very high.

## Child Youth and Family Services

### Monitoring CYFS

#### Site visits

The following visits to CYFS sites were undertaken during the year:

July, 2006	Royal Oak
November, 2006	Warkworth Grey Lynn
February, 2007	Whanganui Taranaki
March, 2007	Masterton
April, 2007	Lower Hutt Upper Hutt

#### *Some recurring issues of note*

- Inadequate services for young people - staff from CYFS offices around New Zealand continue to outline difficulties with respect to the interface between CYFS and mental health services. Staff have expressed concerns, in general, about the limited community resources available to implement full wrap around services for youth. Gaps were also identified in the service and programme provision for young female offenders, whose commission of serious crimes is reportedly increasing.
- Staff have identified a shortage of caregivers for adolescents in particular. Concerns that the skills of the caregivers are not often appropriate or specialised enough for the growing needs of children and young people requiring placement were also reported.
- Staff in a number of areas identified concerns around the significant levels of intergenerational abuse and domestic violence.
- Gangs were identified by staff as the primary issue impacting on the work in a number of regions, along with the subsidiary and associated issues of family violence, and parental drug and alcohol abuse
- Staff recruitment and retention continues to be an issue within the majority of sites visited this year. Social workers are now dealing with more serious and complex matters in general. In many cases, new social workers are not experienced or skilled enough to deal with the comprehensive investigations and assessments required with respect to family violence issues, the dynamics identified with respect to the savvy gang-related families, and of course the complexities of many cases involving the sexual and physical abuse, and neglect of children.
- Transition from care – staff across the various sites we visited also expressed their concerns about the unmet needs of young people transitioning from care to independence.

## Residence visits

The following visits were undertaken to CYFS residences during the year:

August, 2006	Whakatakapokai
November, 2006	Lower North YJ
June, 2007	Korowai Manaaki
June, 2007	Epuni (Care & Protection and Severe Conduct Disorder Unit)

A recurring issue of note that continues to surface during my visits is that of transition planning for young people being reintegrated back home and into the community following a stay in residence. Residence social workers support the need to engage the family/caregiver and field workers in the planning process to ensure the best possible outcome for young people and to avoid re-admittance to residence.

## Grievance panels

*Some recurring issues of note:*

- It would appear that there is still an issue around residences ensuring that children and young people have access to grievance forums. I am pleased to note however that CYFS National Office has sought to remedy this by disseminating a memorandum to all residential staff reminding them that it is a child or young person's right to have a grievance form issued to them on the day it is requested, without having to give details of their complaint.
- I am also pleased to see that a property claims procedure was implemented in July 2007 in all CYFS residences in order to address and manage the high number of personal property complaints. I hope that the implementation of this procedure will free up residence staff to investigate all the grievances thoroughly, and in a more timely manner.
- Given the substantial increase in complaints in relation to staff verbal communication in this quarter I was pleased to see that a memorandum was sent out to all CYFS residential managers to ensure the "Treating Young People with Respect" Standard Operating Procedure was revisited with all residential staff and reiterated in supervision. It is also positive to see that the Residential Services Learning Strategy project, involving communication and conflict resolution skills will also now become a core part of the induction and ongoing training programme for all staff as of January 2008.

In April and May, 2007, several of my staff were also involved in the four workshops held for the Grievance Panel members from each of the residences around New Zealand. I understand that the workshops were extremely valuable for all involved. My staff were greatly impressed by the panel members' insight into the issues being experienced within the residences and their obvious commitment to the young people residing there.

## Response to CYFS Residence Regulations Audit Reports

Over the past year the office has received and responded to the following CYFS Residence Audit Reports:

- Epuni (Care and Protection)
- Whakatakapokai (Care and Protection)
- Te Puna Wai o Tuhinapo (Youth Justice)
- Lower North (Youth Justice)
- Te Oranga (Care and Protection)
- Puketai (Care and Protection)

## Section 47 Reports

I have received a total of 19 reports from CYFS social workers from around New Zealand in accordance with section 47 of the Children, Young Persons & Their Families Act 1989, for the 2006/07 reporting period. Given that several sites have provided multiple reports, I have concerns that some offices are not fulfilling their responsibilities in line with

the Act. I have made some explicit enquiries with CYFS to determine if this is, indeed, the case so that I can ensure that I am receiving reports in all appropriate instances.

I have some concerns about the appropriate use of warrants (pursuant to section 39, 40, and 42 of the Act), which I have raised with the service.



### **Death of children and young people known to CYFS**

My statutory monitoring responsibilities include the review of CYFS practice as it relates to cases where children and young people known to CYFS have died. During the 2006/07 reporting period I have received information from CYFS about the deaths of 55 children or young people known to CYFS.

My office's capacity to effectively monitor this practice was hampered by the absence of an advisor, a position vacant since October 2006. However, with the appointment of a new advisor in February 2007, and in an effort to improve the processes within my office in respect to the receipt and handling of information pertaining to these deaths, my office completed a review of the data pertaining to those children and young people known to CYFS whose deaths were reported to my office between July 2000 and May 2007. This involved reviewing the files in respect of 271 children and young people.

The review revealed some gaps in information held by my office and, as a consequence, I had a number of queries and requests for further information that were forwarded to the Chief Executive for a response. The review also required me to make some critical comments, which were provided to the Chief Executive in the interests of enhancing the quality of social work practice. This review allowed me to not only meet my obligations under the Act, but also identify some areas where CYFS could improve outcomes for children and their families.

This review also resulted in further work being undertaken by my office with respect to OCC procedures (regarding the collection of data on the deaths of children and young people known to CYFS) and interagency processes. In addition, reviewing the files of a number of children, over a number of years, provided a context within which some useful

information was derived. As a result, I was able to complete a summary of the emergent patterns and themes. This summary has been provided to the Chief Executive in an effort to inform his decisions about, and to assist him in, assessing the direction of both policy and practice in the near future.

### **CYFS complaints**

As mentioned above, I employed a new advisor in February, 2007, whose primary function is to assist the office in the role of monitoring CYFS. This staff member is frequently given the more complex complaints and/or enquiries received from the public to follow-up. (The issues tend to be outside the scope of my dedicated Child Right's Advisor because of the time that needs to be invested in following up these matters with CYFS). It is interesting to note that since February 2007, this has involved 35 cases. Of these 35 cases, 19 have required between three and seven letters from my office to the various parties involved, in addition to any telephone calls required.

### **Providing policy advice on the rights, interests and welfare of children and young people - Child, Youth and Family Services**

Advice has been provided on the development of a CYF Children's Charter and a CYF complaints mechanism. The Office has received a final version of the charter which incorporated most of the advice that we had provided. The office has also given CYF feedback on the proposed implementation plan of the Charter.

### **Advocating for legislative change where children and young people's interests, rights and welfare are compromised**

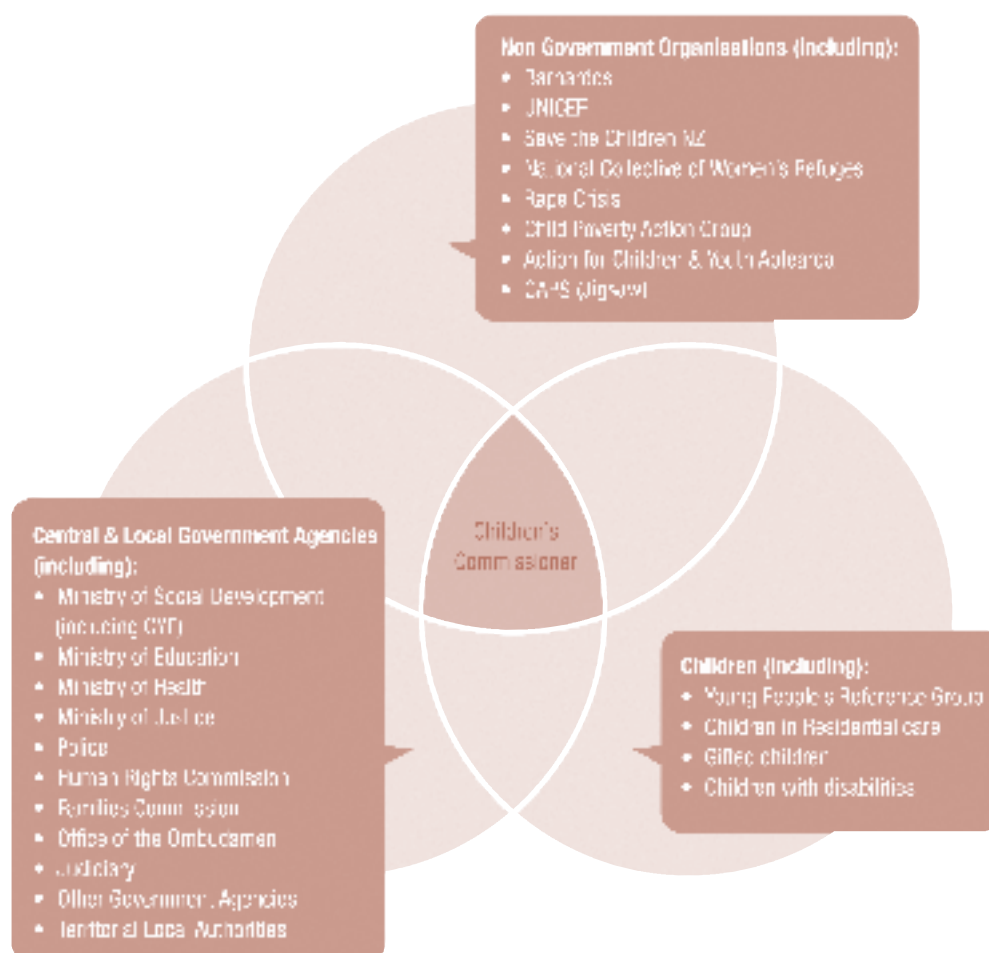
The office prepared a submission for MSD regarding the Review of the Children, Young Persons and Their Families Act 1989. I have since received the findings of the public consultations and MSD's suggested changes to the Act and have responded to these. My office is pleased with the position adopted during this review and the recommended changes.

### **Collaboration with key stakeholders**

The office cannot achieve its vision on its own, and needs to work with stakeholders including government departments, NGOs, community groups, children and young people in order to promote children's interest, rights and welfare, while maintaining independence from Government. Therefore the activities of the office must focus on achieving change through collaborative relationships and by the processes of influence on others.

During this year I have continued to develop strong working relationships with a wide range of organisations both within and the government and NGO sectors.

Figure 4 – Children's Commissioner and stakeholder relationships



During the year, the office has met regularly with:

- The Minister for Social Development and Employment
- Ministers and Members of Parliament
- Chief Executive for Ministry of Social Development
- Deputy Chief Executive of Ministry of Social Development responsible for Child, Youth and Family Services
- Families Commission
- Human Rights Commission
- Ministry of Health
- Ministry of Education (including Student Support, Group Special Education)
- Ministry of Women's Affairs
- Ministry of Justice
- Ministry of Youth Development
- New Zealand Police
- Office of the Ombudsmen
- Statistics New Zealand

During the year, the office has, among others, also met and/or worked with:

- Auckland District Health Board
- Auckland Festival
- Auckland Regional Public Health Service
- Birthright New Zealand
- Child Poverty Action Group
- Cognition Consulting Limited
- Department of Prime Minister and Cabinet
- Education Review Office
- Every Child Counts
- Hong Kong Economic and Trade Office
- Methodist Mission (South Island)
- New Zealand School of Trustees Association
- New Zealand Teachers Council
- Office of the Auditor-General
- Parents Centres New Zealand Inc.
- Puawaitahi
- PORSE In-Home Childcare Network
- Principals from the AIMHI Consortium
- Save the Children New Zealand
- Section 59 Select Committee (Hamilton)
- Skylight
- Stratford District Council Youth Council
- Teachers Council
- The Parenting Council
- TYLA Trust
- Victoria Management School
- WAVES Trust

## Output: Individual and systemic advocacy



### Taskforce for Action on Violence within Families

I have continued to be actively involved with the Taskforce. I am a member of the steering group for the Attitudes and Behaviour campaign, and also a member on the management group of the Programme of Action Committee. Some of my staff are members on the Death Reviews Group and in other stakeholder consultation, as well as continuing with the Taskforce itself (including workshops). I have also actively maintained relations with members of the Maori Reference Group and Pacific Advisory Group and provided as much assistance as possible in the drafting and preparation of the Second Programme of Action for the Taskforce.

### Auckland office

The Auckland office has moved to the 13th Floor of the Gosling Chapman Building in Shortland Street. Two additional advisors have been appointed to work from the Auckland office. This will take the Auckland-based staff team to 3.4 FTE advisors, a principal advisor and 0.6 FTE administrative assistance.

The office is part of the Local Government Youth Network (facilitated by MYA); Child Health Steering Groups (ADHB and Central Auckland DHBs); Development Board of Restorative Justice Centre Aotearoa; Waitakere Family Violence Taskforce; Strengthening Families Management Team (Central Auckland) and Presbyterian Supports' Advisory Board for the development of a conference on child abuse to be held in Auckland in April 2008.

The Child Impact Assessment Project has been initiated out of the Auckland office in association with the Local Government Centre at AUT. The purpose of this project is to develop a document on developing effective child impact assessments in Territorial Local Authorities (TLAs). The document will include three case studies; one in each of three TLAs and an A3 template outlining key questions to consider in a Child Impact Assessment process. The project will



help to understand issues in implementing child impact assessments in TLAs. At the time of going to print, UNICEF New Zealand was a confirmed partner. Waitakere City Council, Auckland City Council, Local Government New Zealand and the Families Commission were considering the extent of their involvement.

## **Our South Island networks**

The principal advisor, Wellington has responsibility for developing the profile of the office in the South Island. This is achieved through a range of activity including participation in CYFS residence and site visits and participation in activities associated with grievance panels. In the past year NGO forums took place in Christchurch and Dunedin. Invitations to speak and participate in community forums were responded to on three occasions. Visits to community organisations are undertaken in association with these activities. The office also responds to requests for training. In addition to providing advocacy training reported on elsewhere in this report, training on communicating and working with children was undertaken in Invercargill and Dunedin.

Visits occur, on average, once a month and provide valuable opportunities to learn more about issues for children, young people and their families in the South Island and ways in which the office can contribute to addressing these.

## **Communications**

The office responded to a large number of media requests during this reporting period and I undertook many interviews. Major issues included child abuse, youth offending, the repeal of Section 59 of the Crimes Act (1961), the Integrated Framework and the UN Report on Violence Against Children and restorative justice in schools.

A complaint by my office to the Broadcasting Standards Authority about the exploitation and unfair treatment of a 14-year-old boy interviewed on Campbell Live was upheld. The broadcaster was ordered to air a comprehensive statement explaining the decision against them and to pay costs of \$1,500 to the Crown.

The office's second Statement of Intent 2007/08 was developed, published and presented to the House.

A review of the look and format of office newsletter, *Children*, was undertaken as a result of a feedback survey. This has resulted in a redesigned newsletter with an increased focus on the office's activities. Four issues of *Children* were developed and distributed to a wide audience.

Work continued on the office website to make it more user-friendly and navigable. A new section, *Need Advice?*, was added to the site. This section provides advice on what actions people can take on issues such as bullying, media complaints and notifications of child abuse.

Work was completed on a visual identity and branding guidelines for the office.

A new publication, *Respectful Schools: Restorative Practices in Education*, by Victoria University's Institute of Policy Studies researchers Sean Buckley and Dr Gabrielle Maxwell, was published by the office. It is aimed at school principals and boards of trustees and has been distributed to all schools. It was launched on 9 February by Her Excellency, Susan Satyanand and Secretary for Education Karen Sewell. There has been strong demand for this publication.

During this reporting period my office received 792 individual email and resource requests from individuals (children and adults), schools, counselors, CYFS social workers, District Health Boards, youth workers, positive parenting organisations, Government and other community agencies.

The profile of these resources occur through various mediums including the *Children* newsletter, website, resource displays at public forums, presentations by myself and staff and through Child's Rights Advocacy Training (CRAT) and Education Advocacy Training (EAT).

A number of our popular resources have been reprinted during the year, as the demand for them continues.

## Children's Day

The office participated in Children's Day events including the Every Child Counts celebration at Parliament. We have contributed to a review of the financial reporting of Children's Day and have confirmed involvement in the steering group overseeing Children's Day.



## Key presentations

Work has continued during this reporting period to proactively seek opportunities to discuss the work of the office and to raise awareness of issues that concern children and young people.

A significant number of public presentations have been made during the year. These include presentations to:

- The Annual Conference of the Public Health Association of NZ
- Every Child Counts Conference
- Launch CAPS' name change to Jigsaw
- PORSE In-Home Childcare Network Conference
- UNCROC forum
- Child & Youth Offending Symposium, A Vision for a Way Forward
- Birthright Conference, *Making a difference for every child*
- Diploma in Public Health students, *Injury in Childhood*
- Diploma in Child Health students, *Child Rights and Health*
- Wellington School of Medicine, *Child Injury Prevention*
- Kaipara Abuse Prevention Trust, *For Every Child*
- Annual Scientific Meeting of Australasian Faculty of Public Health Medicine, Child Abuse

- Southern Region Principals Conference, *The Collaborative Approach – Wellbeing for Youth in Schools*
- Students in South Auckland schools on what it means to be a student health advocate
- Lower Hutt, Citizens Advice Bureau, *Role of the Office*
- Mother's Union of Auckland on children's rights and issues of child abuse and neglect
- Maori Health Service Providers on children's rights, welfare and interests
- Family Start Manukau staff on the role and function of the OCC and child rights frameworks
- Wellington Regional Primary Principals Conference
- CYFS Williams Wallace Awards Ceremony
- Paediatric Society New Zealand Annual Scientific Meeting
- Canterbury DHB Child Health Summit
- Massey University, *Research with children*
- Sacred Heart College, opening of new classroom Te Reo Maori Suite
- Inaugural Women's and Children's Social Work Conference
- INVOLVE Conference
- Manukau Education Conference
- Community Picnic to launch a Family Violence awareness campaign supported by Everyday Communities Waitakere
- Interparliamentary Union 116th Assembly on Violence Against Children, Indonesia
- Conference of the Phobic Trust
- The Australian Faculty of Public Health Medicine Annual Scientific Meeting
- Barnados AGM on Integrated Framework
- The Office of the Children's Ombudsman, Stockholm
- Plunket AGM
- Shakti Child Abuse Awareness Seminar
- The International Interdisciplinary Course on Children's Rights, Belgium
- Paediatric Specialists at Starship Hospital
- The International Institute for Child Rights Development Gathering, Canada
- Ministry of Children and Family Development, Victoria, Canada
- Guidance Counsellor's Conference, Staying Connected: The Role of the School in Fostering Secure Attachment and Resilience in Young People
- Children's Issues Centre Conference, Te Ara Tukutuku
- Otago District Health Board Study Day, Te Ara Tukutuku
- Wairarapa Women's Centre, Role and Function of the Office of the Children's Commissioner
- Social Workers in Schools National Conference, Te Ara Tukutuku
- Central North Island Kindergarten Association, What Needs to Happen to Reduce Child Abuse in New Zealand
- Social Service Providers Conference, Te Ara Tukutuku
- Dunedin Family and Youth Court Association, Role and Function of the Office of the Children's Commissioner
- Invercargill Student Forum, Advocacy

The office organised a symposium on Child and Youth Offending in August 2006. The symposium resulted in the production of DVD resource, which featured all of the key notes including presentations from:

- The Commissioner
- Hon Mark Burton
- Dr Simon Rowley
- Dr Gabrielle Maxwell
- Principal Youth Court Judge Andrew Becroft
- Principal Family Court Judge Peter Boshier
- Lesley Max
- Lloyd Martin

### **Key visits/visitors**

In April I was visited by Mrs Caroline Rodrigues, the Minister for Amerindian Affairs for Guyana. Mrs Rodrigues has an interest in social and development issues, particularly as they relate to women and children.

Also in April, my office was visited by the Northern Ireland Commissioner for Children and Young People, Patricia Lewsley.

In May, my office hosted John Clarke, the Deputy Director of Children's Services – Education and Inclusion, at Hampshire Education Authority in the United Kingdom. Mr Clarke was brought to the New Zealand by the Human Rights Commission to help launch Building Schools and Early Childhood Centres as Human Rights Communities, and to talk to a range of stakeholders in education.



## Overseas travel

In August I traveled to Melbourne for a meeting of the Asia Pacific Association of Children's Commissioners. These meetings are held twice a year and provide a useful forum to share ideas, research findings and resources from like agencies across the region.

In late September I travelled to Greece to attend the 2006 Annual Meeting of the European Network of Children's Commissioners (ENOCC) followed by a Conference on "Ombudswork for Children" hosted by the Russian Federation and Greek Ombudsman's office. The Council of Europe and European Commission (EC), along with the Committee on the Rights of the Child, also participated in the ENOCC meeting.

Following these meetings, in early October I traveled to Sweden and the USA to attend the launch of the UN Study on Violence Against Children at the General Assembly.

The visit to Sweden was extremely valuable. It highlighted for me the benefit of comprehensive support for parents through strong parental leave provisions.

In the United States I attended the United Nations. The mission participated in a meeting with the Chief Child Protection Officer at UNICEF International, and her staff.

New Zealand clearly maintains an excellent reputation for things such as the Family Group Conference and our child welfare legislation, as well as our youth justice system, which is admired by many I met in Greece (the European network), in Sweden and also in New York. The independent expert acknowledged me during his presentation of his report to the General Assembly, and also I participated in a roundtable discussion with young people attended by the Crown Prince of Norway, Ambassador for Egypt, and many other dignitaries from around the world.

During December I traveled to Ghent in Belgium to teach at the 2006 International Interdisciplinary Course on Children's Rights where I presented a workshop on Family Group Conferencing and participated in an international child rights panel.

In early 2007 I visited Canada, at the request of the Government of British Columbia. I advised them on Child Protection, provided advice to the Committee on the Rights of the Child General Comment on Indigenous Children consultation, delivered a keynote speech to a Conference for the Institute of International Child Rights and Development and participated as a member of the New Zealand delegation with the Ministry of Women's Affairs at the UN at the 51st Session of the Committee on Equality and Discrimination Against Women (CEDAW).

I also travelled to New South Wales to participate in the regular six monthly meeting of Children's Commissioners and Child Guardians with my Australian colleagues. We focused on resources and initiatives around monitoring children and young people in care.

Also during this period I travelled to Bali, at the expense of the Inter-Parliamentary Union (IPU), to attend a panel discussion co-hosted by UNICEF and the IPU on violence against children in schools, as part of their 116th Assembly proceedings. Parliamentarians from 121 countries attended the event.

In April 2007, principal advisor, Dr Emma Davies, travelled to London and Edinburgh to meet with the English Children's Commissioner, Scotland's Commissioner for Children and Young People, Government officials, academics and practitioners. Dr Davies has brought back a large amount of information and ideas drawn from the discussions she had and took the opportunity to share information of what has been happening in New Zealand, particularly the recent repeal of Section 59.



## NGO forums

The Children's Commissioner plays a brokering role between Government and NGOs by facilitating positive and proactive communication between the two sectors. I am dedicated to engaging with the NGO sector on a regular basis in the South Island, Wellington and Auckland regions to ensure that vital information is being transferred. Having strong relationships with the NGO sector allows me to keep abreast of issues that are occurring in communities around New Zealand. It provides opportunities to hear about key issues affecting children and young people, how effectively policy from government is being implemented, where gaps are occurring for children and young people, and if issues are specific to communities/regions or are occurring systemically. The developing and strengthening of collaborative relationships assists in achieving positive outcomes for all children and young people in New Zealand.

Over the past year, the office has hosted 10 forums to discuss highly relevant issues pertaining to children and young people. These forums have been well attended by diverse members of the child and youth NGO sector. They provide overarching transfer of information, networking and connection to communities.

These forums have been hosted in Auckland (2), Palmerston North, Hawke's Bay, Wellington (2), Nelson, Christchurch (2) and Dunedin. The focus of these forums was to provide those who work in the children and young people's sector to engage with the work, roles and functions of the Children's Commissioner.

These NGO and community forums provide an opportunity for me to provide quality information and materials on issues that pertain to children's rights and well-being. Over the course of these forums I have set the agenda around an Integrated Framework concept, raised the level and content of debate around the Section 59 and Young Offenders Serious Crimes Bill, and identified some key themes around children and young people from an NGO perspective.

I also facilitate collaboration that strengthens the focus around children's and young people's issues within the sector. The forums provide a unique space to educate and broaden the knowledge base of the sector. I play a key role as acting as an interface between grassroots practise and government policy.



### **Child's Rights Advocacy Training (CRAT) and Education Advocacy Training (EAT)**

This specific training – which is directed at maintaining a database of child rights advocates – has been reviewed and subsequently modified as it attempts to engage with an audience that is wider than those involved in schools.

A two-day training package has been created with a new focus on child and youth development, societal views on youth and the discourse around this, compliance with UNCROC, the role of the office and a model for youth participation. This completes the first day's training.

The second day of training maintains an education focus, which builds on the first day but encourages participants to include themselves on our advocacy database. In this way, the training moves from the generic to the specific with regard to children's rights and the role of the office within the Children's Commissioner Act.

The office reports to the Ministry of Education on the EAT programme through its quarterly reports.

In this reporting year the training has been carried out in the Dunedin and Southland regions, with more than 140 participants involved.

### **Research**

OCC did not commission or fund any key research projects in this financial year.

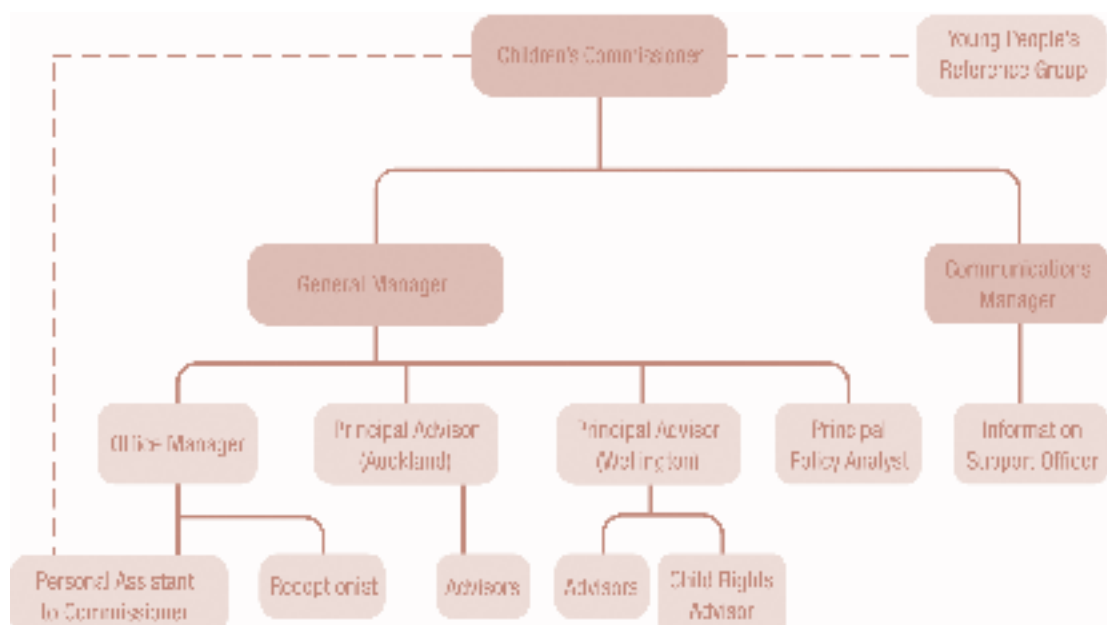
# ORGANISATIONAL CAPABILITY



## Capacity and capability

Further consolidation of the model created out of a Capacity and Capability Review of the office during 2005/06 continued during this reporting period. Some further changes were made to the organisational structure and the revised structure of the office is shown below.

During the year, a total of seven staff resigned for various reasons and a total of four staff members were appointed. Staff recruitment and retention has been of concern but I am pleased that recent appointments have reversed this trend.





As at 30th June the positions and staff were:

Position	Staff Member
Children's Commissioner	Dr Cindy Kiro
General Manager	Gordon McFadyen
Communications Manager	Karen Howarth
Principal Advisor – Auckland	Dr Emma Davies
Advisor – Auckland	Michelle Egan-Bitrán
Advisor – Auckland	Vacant
Principal Analyst – Wellington	Mereana Ruri
Principal Advisor – Wellington	Nicola Atwool
Advisor – Wellington	Rod Davis
Advisor – Wellington	Nic Johnstone
Information Support Officer	Rebecca Blaikie
Office Manager	Rodney Farrant
Personal Assistant	Robyn Brooks
Receptionist	Karen McKechnie

## Strategic planning

### Statement of Intent

An internal review of our work programme provided the basis for the development of my 2007/08 Statement of Intent (SOI). During February and March I worked with staff and key stakeholders to confirm that our strategic direction was consistent with my legal mandate and the outcomes stated in my first SOI were still appropriate. My second SOI was tabled in Parliament in June 2007.

### Office work programme

A work programme for the office has been developed to support the aims of the SOI and Output Agreement with the responsible Minister.

## Good employer

The office is committed to employment equity in all employment practices. The office's aim is to maintain and enhance practices which eliminate all forms of discrimination in employment matters and which ensure the organisation meets "good employer" and "equal employment opportunity" requirements.

The following tables detail workplace composition<sup>3</sup> of the office by gender and ethnicity and compare these figures with the previous financial year.

Gender	2005/06	2006/07
Female	12	10
Male	2	3

Ethnicity	2005/06	2006/07
Maori	3	3
Pacific Island	-	-
Asian	1	-
Pakeha/European	10	10
Other ethnic group	-	-

## Leadership, accountability and culture

The office has a set of values that are espoused by every staff member. These are:

- Willing spirit – We work with a willing spirit. We are positive, responding easily to new challenges and opportunities, taking responsibility for our work. We go the extra mile.
- Sincerity – We work to fulfill our purpose. We work with a sincere desire for better outcomes. We assume the best of intentions in others. We are straightforward, direct and engaging.
- Strategically focused – We know the big picture. We think about how best to make an impact. We work with others focused on improving outcomes for children in New Zealand.
- Integrity – We act in a way that protects the integrity of the office. We act to build trust through our behaviour.

The office has its own Code of Conduct, which communicates minimum standards of behaviour so that staff have a formal point of reference. Work will occur early in the new financial year to align our Code of Conduct with the State Sector Standards of Integrity and Conduct released in June 2007.

The office is a member of the Equal Employment Opportunities Trust and seeks to champion its values through many activities.

## Recruitment, selection and induction

It is the office's policy not to discriminate in employment practices and my focus is on ensuring we find the best candidate for a position.

The office is committed to providing all new staff with a friendly and informative introduction to the organisation.

The key to successful induction is assisting everyone to become familiar with the way that the office operates.

Key objectives the induction process are:

- To make new employees familiar with the office's structure, people, systems, policies, strategies and procedures
- To make new employees familiar with the systems and practises of their work area, and the people they will be working with on a day to day basis
- To explain what the job entails and assist employees in meeting job requirements
- To ensure the new employee's first experience of the office's culture is positive and reinforces their decision to join the team

## Employee development, promotion and exit

The objectives of the office's capability and performance system are to:

- ensure organisation success

- grow employee capability and contribution
- promote open communication
- encourage the personal development of employees

These objectives are achieved through a combination of performance planning, learning and personal development.

I am committed to the continued professional development of my staff and I aim to support and encourage learning and development programmes that will ensure the highest quality outputs and outcomes through employee excellence in performance.

The greatest amount of learning takes place on the job. However, some learning may necessitate formal training courses. It is vital that all learning undertaken is based on the requirements of the job and performance criteria. I take an equitable approach to developing all employees through internal and external training, coaching and mentoring.

Internal presentations, sharing of skills and knowledge are actively encouraged to enhance the knowledge culture of the organisation.

### **Remuneration, recognition and conditions**

As part of the settlement of the collective negotiating with the PSA, the Office agreed to undertake a job sizing and remuneration review of all positions in the office. This work was undertaken towards the end of the fiscal year and proposed changes will be negotiated with staff on both the collective and on individual employment contracts.

### **Harassment and bullying prevention**

Sexual harassment is illegal and is unacceptable behaviour in the workplace and is under no circumstance condoned by the office. The office aims to provide any employee subjected to sexual harassment with a supportive environment.

Our Code of Conduct, which all employees are required to sign, articulates the requirement for all staff to respect the rights of others, and rejects:

- the discrimination against any person because of their sex, marital status, colour, race, ethnic or national origins, age, political opinion, employment status, family status, sexual orientation, ethnicity, disability or religious or ethical beliefs
- the harassment, bullying, or intimidation of colleagues and clients

The office has not received any complaints of harassment, bullying or intimidation.

### **Safe and healthy environment**

The office is committed to:

- Ensuring continuous improvement and high standards of health and safety in the workplace for all staff, contractors and visitors
- Creating a healthy and safe environment for all staff, visitors and contractors
- Complying with all relevant legislation, regulations, codes of practice and safe operating procedures and ensuring all our staff are safe at work

## Office fit out

At the end of this financial period, a fit out of new premises of the Auckland office occurred. We continue to sub-lease out of the Auckland office of the Privacy Commissioner. The fit out was completed on time and within budget and has resulted in the following improvements for the office:

- Access to shared interview room and boardroom facilities
- Enhanced visitor reception

I am grateful to the commissioner and her staff in Auckland for accommodating my small team in their Auckland office.

## Administration/infrastructure

During this reporting period investment was made to upgrade the information technology infrastructure of the office. Work on the upgrade was completed in October 2006 and resulted in:

- Improved network performance and stability
- A standardised environment
- Improved data back-up processes

A new service level agreement was entered into with a provider to ensure that the office receives adequate support in both Wellington and Auckland offices.

## Notes to the text

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1. Adopted by the General Assembly of the United Nations on 18 December 2002
2. Child, Youth and Family Services – a service line of the Ministry of Social Development
3. Does not include contracted staff

# STATEMENT OF RESPONSIBILITY FOR THE YEAR ENDED 30 JUNE 2007

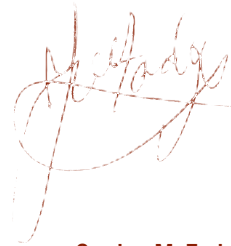
In terms of the Crown Entities Act 2004, Section 155, I Cynthia Alcyion Kiro, the Children's Commissioner:

- Accept responsibility for the preparation of these financial statements and the judgements used therein;
- Accept responsibility for the establishment and maintenance of internal controls, designed to provide reasonable assurances as to the integrity and reliability of these financial statements; and
- Submit that these financial statements fairly reflect the Office of the Children's Commissioner's financial position, operations and cash flows as at for the year ended 30 June 2007.



**Cindy Kiro**

Children's Commissioner



**Gordon McFadyen**

General Manager



# STATEMENT OF SERVICE PERFORMANCE



This year the office has redefined the number of outputs it delivers. Previously the work of the office was captured under three outputs: Advice, monitoring and investigation, and public awareness and advocacy. Now the office reports its performance to the responsible Minister under two outputs. They are:

## Monitoring and investigating

This output relates to the performance of the Office of the Children's Commissioner in conducting its legislative responsibilities as defined under the Children's Commissioners Act 2003 to monitor Child Youth and Family Services (CYFS) and other persons, bodies and organisations exercising any function or power conferred by the Children Young Persons and Their Families Act 1989.

## Individual and systemic advocacy

This output reflects the Children's Commissioner and the office's role in increasing public awareness of children's rights and in generating public interest and debate on the issues affecting children.

Section 153 (c)(ii) of the Crown Entities Act 2004 requires the Commission to report performance and financial information in respect of its output classes. The Commission has only one output class. The following key operating objectives reported are the performance information in respect of that output class. As there is only one output class, the total revenue and expenses reported in the statement of financial performance is the revenue earned and expenditure incurred in respect of that output class.



## Output: Monitoring and investigating

This output relates to the performance of the Office of the Children's Commissioner (OCC) in conducting its legislative responsibilities as defined under the Children's Commissioners Act 2003 to monitor Child Youth and Family Services (CYFS) and other persons, bodies and organisations exercising any function or power conferred by the Children Young Persons and Their Families Act 1989.

To assist in its understanding of the issues facing CYFS the office liaises regularly with key stakeholders, including the Principal Family Court and Youth Court Judges.

The commissioner undertakes a programme of visits to CYFS sites and residences scheduled for the year.

To achieve this output, the Children's Commissioner:

- Monitored changes in policies and practices that seek to improve child safety, particularly around improvements in awareness of alternatives to physical disciplining of children and young people.
- Monitored the policies, practices and services of the Youth Justice arm of Child Youth and Family Services, in particular the implementation of the Youth Justice Capability Review. The office has worked closely with CYFS, the Ministry of Justice (Youth Court) and Police (Youth Aid) to ensure that issues such as the use of police cells for remand prisoners and the capability of the Youth Justice sector as a whole are discussed openly with the aim of improving services for the children and young people who are impacted by these issues.
- Monitored levels of disparity in educational attainment and worked with stakeholders in the education sector to reduce identified disparities to ensure that all children and young people have the same opportunities.
- Advocated for the implementation of UNCROC by Government agencies, non-governmental and community organisations.
- Monitored the level of co-ordination between government agencies working toward a reduction in child abuse and neglect.
- Worked with the Ministry of Social Development and other agencies to understand their definition of child poverty. This work has assisted the office to understand the impact of policy settings that influence child poverty. Further work in this area will be developed during 2007/08.

## Quantity

Measure	Target	Actual
Monitoring and assessing the policies and practices of Child Youth and Family Services.	12 Meetings with Chief Executive of MSD and Deputy Chief Executive of MSD responsible for CYFS	12
	12 Site Visits per year	13
Developing and publishing an annual Report Card on the performance of New Zealand in respect of poverty, violence towards children and children's rights.	1	Delayed <sup>4</sup>
Undertake investigation into matters requiring further enquiry by the Office of the Children's Commissioner.	3	3
Develop a monitoring framework of educational systems and supports to identify barriers that exist which prevent children and young people from receiving a quality education.	Framework developed	Delayed <sup>5</sup>
Engage with Government and Non Government Organisations to agree on a common definition of child poverty.	1	Completed <sup>6</sup>
UNCROC compliance review completed and findings disseminated.	1 Report	Delayed <sup>7</sup>
Working with key stakeholders to improve Youth Justice services for young people to protect the objectives of the Youth Justice provisions of the Children Young Persons and Their Families Act 1989 (i.e. timely Family Group Conferences, sufficient resources to support outcomes of Family Group Conferences, appropriate plans in place for young people in residences).	Ongoing	27 meetings with stakeholders

## Quality and Timeliness

Measure	Target	Actual
Monitoring and assessing the policies and practices of Child Youth and Family Services.	Activity undertaken meets the legislative requirements of the Children's Commissioner Act 2003, in particular sections 13 and 23.  Feedback provided to Child Youth and Family Services meets standards set by the Memorandum of Understanding between the Children's Commissioner and the Deputy Chief Executive of MSD responsible for CYFS	Activity undertaken was in line with Memorandum of Understanding with Child Youth and Family Services and within the requirements of the Children's Commissioner Act.
Developing and publishing an annual Report Card on the performance of New Zealand in respect of poverty, violence towards children and children's rights.	Data will be obtained from reliable sources.  Report card will be recognised as a valuable measurement and monitoring tool.	Not achieved <sup>8</sup>
Undertake investigation into matters requiring further enquiry by the Office of the Children's Commissioner.	Investigations meet the requirements of the Children's Commissioner Act 2003, particularly sections 17, 19, 22, 23, 25 & 26.	Investigations were met within legislative requirements.
Develop a monitoring framework of educational systems and supports to identify barriers that exist which prevent children and young people from receiving a quality education.	Monitoring framework will be developed and agreement sought with key stakeholders (e.g. Ministry of Education, Principals Federation, School Trustees Association etc).	Not achieved <sup>9</sup>
Engage with Government and Non-Government Organisations to agree on a common definition of child poverty	An agreed definition is promoted by the Office for adoption as a reliable measure for monitoring the level of child poverty in New Zealand.	The work completed in this area has created a new project scope, which will be rolled out into new financial year.
UNCROC compliance review completed and findings disseminated.	Research and findings on the Government's current level of implementation to UNCROC, based on a review of all relevant literature, is completed.	Report Review completed but report synthesising findings not due to be released until Christmas 2007.
Working with key stakeholders to improve Youth Justice services for young people to protect the objectives of the Youth Justice provisions of the Children Young Persons and Their Families Act 1989 (i.e. timely Family Group Conferences, sufficient resources to support outcomes of Family Group Conferences, appropriate plans in place for young people in residences).	Monitoring consistent with Part 4 of the Children Young Persons and Their Families Act 1989.	As required by legislation.

## Output: Individual and systemic advocacy

This output reflects the Children's Commissioner and the office's role in increasing public awareness of children's rights and in generating public interest and debate on the issues affecting children.

To achieve these objectives this year the commissioner has undertaken the following responsibilities.

- The commissioner has actively promoted the awareness of children's rights and the United Nations Convention on the Rights of the Child (UNCROC).
- As part of her commitment to early intervention she has promoted the development of a plan for all New Zealand children to ensure that their education, health and welfare (safety) needs are monitored at key life milestones.
- The commissioner has provided policy advice to a number of government agencies and Ministers. The office has assessed the adequacy and appropriateness of existing legislation, strategies, policies, practices and procedures and has recommended necessary or desirable changes. This has involved the commissioner promoting inter-agency co-operation and working across a range of government agencies.
- The office has provided advice and submissions where appropriate to Parliamentary Select Committees examining Parliamentary Bills and/or undertaking inquiries.



- A key focus for this output has been the successful repeal of Section 59 of the Crimes Act 1961 which allowed a legal defence of reasonable physical force to discipline a child or children.
- Through visits and training opportunities the office has increased the presence and visibility of the office in the South Island, particularly Christchurch and Dunedin.
- The office has worked in partnership with Plunket through the “Littlies Lobby” to promote children’s rights, especially for 0 to 5 year olds.
- New resources for children, schools, Government and non-government organisations, iwi and other relevant organisations have been developed to support the key messages of the office.
- The commissioner has continued to participate in the Taskforce for Action on Violence within Families to work towards reducing the level of family violence in New Zealand and to raise public awareness about the impact it has on children and young people.
- Significant effort has been directed at promoting the establishment of accessible and effective complaints mechanisms by organisations dealing with children, and monitoring the nature and level of complaints.
- The work of a new Young People’s Reference Group has ensured that children and young people are effectively engaged in the work of the office and that their views are well represented in key office initiatives and in the advice that it provides.

## Quantity

Measure	Target	Actual
Participating in the work of the taskforce on violence within families.	As determined by Family Violence Task Force programme.	18 meetings convened by the Taskforce, all attended by the office.
Providing policy advice on the rights, interests and welfare of children and young people.	As requested.	Advice provided on 33 occasions.
Advocating for legislative change where children and young people’s interests, rights and welfare are compromised.	Ongoing during 2006/2007.	Legislative change advocated on 7 occasions.
Promoting the development of a plan for all New Zealand children (10 year vision).	1	13 opportunities to promote Te Ara Tukutuku (10 year vision for children).
Undertake an Economic Efficiency Study which will inform discussion around investment in children and young people. Identify opportunities to work together with the private sector to increase investment in children.	1	Not proceeding. <sup>10</sup>
Co-host Littlies Lobby with Plunket NZ to raise awareness around early childhood development.	4	2 <sup>11</sup>
Promote adoption of UNCROC, including removal of reservations and other obstacles to its implementation by the State.	4 events hosted by the office.	5
Provide training and education for people working with children and young people on their rights and participation.	4 training sessions provided.	7 training sessions delivered.
Respond to resource requests including UNCROC resources.	650	792

## Quality and Timeliness

Measure	Target	Actual
Participating in the work of the Family Violence Task Force.	Participation in the work of the Family Violence Task Force is effective in helping to reduce family violence and to raise public awareness about the impact of family violence.	Attendance at 18 meetings ensured that child abuse was considered in the work of the taskforce during 2006/07 and in the planning for future years.
Providing policy advice and advocating for legislative change where the rights, interests and welfare of children and young people are compromised.	Submissions, advocacy and influence contribute to changes of identified policy and legislation.	40 requests to provide advice that was evidence-based, timely and met audience requirements and contributed to changes in policy and legislation. Unprecedented requests for advice and consultations were received as a result of the quality of advice provided.
Promoting the development of a plan for all New Zealand children (10 year vision).	A series of meetings or fora are facilitated where acceptance is sought from Government and its agencies for the need for a plan for all New Zealand children (10 year vision).	Framework was developed and presented to key government and agency stakeholders. Elements of the proposal have been incorporated into the Kia Puawai (Early Intervention) programme being developed by Government.
Undertake an Economic Efficiency Study which will inform discussion around investment in children and young people. Identify opportunities to work together with the private sector to increase investment in children.	Engagement with the private sector to undertake this analysis is successful.	Project did not proceed due to the lack of external expertise and capacity constraints.
Co-host Littlies Lobby with Plunket NZ to raise awareness around early childhood development.	Breakfasts are held in Auckland and Wellington and are attended by significant numbers of key decision makers.	While the target of four meetings was not met because of personnel changes within Plunket NZ, the two events that were convened were well attended by key decision makers.
Promote adoption of UNCROC, including removal of reservations and other obstacles to its implementation by the State.	Progress is made towards the removal of the Government's reservations to UNCROC.	The office exceeded its target of 4 meetings to promote the removal of the reservations to UNCROC. In addition Government departments were consulted in the course of the immigration investigation.
Provide training and education for people working with children and young people on their rights and participation.	Feedback is received that the training is recognised as a valuable resource and learning tool.	Training programme established and implemented and excellent feedback has resulted in request for further training.
Respond to resource requests including UNCROC resources.	Resource requests responded to within five working days.	Performance target not met. While all information and resource requests have been actioned, the staff member responsible for the position has other functions which impact on the timeliness measure.

## Notes to the Statement of Service Performance text

4. Framework developed, further delays due to staffing constraints. Project rolled out into new financial year
5. Data on education performance has been identified. Further work on framework to be completed
6. The work completed in this area has created a new project scope, which will be rolled out into new financial year
7. Compliance review completed but report synthesising findings not due to be released until Christmas 2007
8. Delays in the review of UNCROC has impacted on the work on developing an annual report card. A contractor has developed a framework for the card but identifying staff to develop the report has proven problematic. The work will be completed in 2007/08.
9. Data on education performance has been identified. Further work on framework to be completed
10. Not proceeding due to the lack of external expertise and capacity constraints
11. Personnel changes within Plunket NZ has resulted in this target not being met

# Statement of Accounting Policies for the year ended 30 June 2007



## Reporting Entity

The Children's Commissioner is an Independent Crown Entity in terms of the Crown Entities Act 2004. It was established under the Children, Young Persons, and Their Families Act 1989 and is continued by the Children's Commissioner Act 2003.

The financial statements that follow, report on the activities of the Children's Commissioner for the year ended 30 June 2007.

These statements have been prepared in accordance with the Crown Entities Act 2004 and the Children's Commissioner Act 2003.

## Measurement Base

The financial statements have been prepared on an historical cost basis.

## Accounting Policies

The following particular accounting policies which materially affect the measurement of financial performance and financial position have been applied:

### Accounts Receivable

Accounts receivable are stated at their expected realisable value.

## **Budget figures**

The budget figures are those approved by the Children's Commissioner at the beginning of the financial year.

The budget figures have been prepared in accordance with generally accepted accounting practice and are consistent with the accounting policies adopted by the commissioner for the preparation of the financial statements.

## **Revenue**

The Children's Commissioner derives revenue through the provision of outputs to the Crown, for services to third parties and income from its investments. Such revenue is recognised when earned and is reported in the financial period to which it relates.

## **Goods and Services Tax**

The Statement of Financial Performance, Statement of Movements in Equity, Statement of Cash Flows, Statement of Commitments and Statement of Contingent Liabilities are exclusive of GST. The Statement of Financial Position is also exclusive of GST except Accounts Receivables and Accounts Payables.

## **Taxation**

The Children's Commissioner is exempt from Income Tax under the Income Tax Act 2004.

## **Research Activities**

Research costs are expensed in the period in which they are incurred.

## **Property, Plant & Equipment**

Office Furniture, Fittings and Equipment, Motor Vehicles and Leasehold Improvements are stated at cost less accumulated depreciation. Fixed Assets are brought into the Fixed Asset Register for items above \$1,000.

## **Intangible Assets**

Intangible Assets are stated at cost less accumulated depreciation. Intangible Assets are brought into the Fixed Asset Register for items above \$1,000.

## **Depreciation**

Fixed assets are depreciated at rates that will write off the cost, on a straight line basis, of the assets to their estimated residual value over their useful life. The depreciation rates of major classes of assets used in the preparation of these statements are:

Office Furniture and Equipment	20.0%
Leasehold Improvements	20.0%
Computer Equipment	20.0 – 33.0%
Motor Vehicles	30.0%
Intangible Assets	20.0 %

## **Financial Instruments**

Revenue and Expenses in relation to all financial instruments are recognised in the Statement of Financial Performance. All financial instruments are recognised in the Statement of Financial Position.

## **Statement of Cashflows**

Cash means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments in which the commissioner's office invests as part of its day-to-day cash management.

**Operating activities** include all activities other than investing and financing activities. The cash inflows include all receipts from the sale of goods and services and other sources of revenue that support the commissioner's operating activities. Cash outflows include payments made to employees, suppliers and for taxes.

**Investing activities** are those activities relating to the acquisition and disposal of current and non-current securities and other non-current assets.

**Financing activities** are those activities relating to changes in equity and the debt capital structure of the commissioner and those activities relating to the cost of servicing the commissioner's equity capital.

#### **Provision for Annual Leave Entitlement**

Annual Leave is recorded on an entitlement basis.

#### **Leases**

The Children's Commissioner leases its office premises. As all the risks and ownership are retained by the lessor, the lease is classified as operating lease. Operating lease costs are expensed in the period in which they are incurred.

#### **Commitments**

Future payments are disclosed as commitments at the point a contractual obligation arises, to the extent that they are equally unperformed obligations. Commitments relating to the employment contracts are not disclosed.

#### **Contingent Liabilities**

Contingent Liabilities are disclosed at the point at which the contingency is evident.

#### **Changes in Accounting Policies**

There have been no changes in accounting policies since the date of the last audited financial statements. All policies have been applied on a basis consistent with other years.

The Commissioner will adopt NZIFRS (NZ International Financial Reporting Standards) from 1 July 2007, the Commissioner is of the opinion that there will be no material impact on the financial statements arising from the transition to NZIFRS.

# Statement of Financial Performance for the year ended 30 June 2007

	Notes	Actual 30/6/2007 \$	Budget 30/6/2007 \$	Actual 30/6/2006 \$
<b>REVENUE</b>				
Crown		1,948,112	1,948,111	2,003,112
Other		8,353	15,000	18,132
Interest		52,283	50,000	61,298
Total Revenue		2,008,748	2,013,111	2,082,542
<b>EXPENDITURE</b>				
Personnel Costs	(1)	1,145,219	1,266,500	1,220,085
Operating Costs	(2)	625,213	643,500	546,058
Other		15,118	14,000	17,553
Depreciation		77,661	81,600	53,307
Project Expenses		114,043	230,000	203,445
Total Expenses		1,977,254	2,235,600	2,040,448
Net Operating Surplus/(Deficit)		31,494	(222,489)	42,094

The attached notes and the Statement of Accounting Policies should be read in conjunction with these financial statements.

# Statement of Financial Position as at 30 June 2007

	Notes	Actual 30/6/2007 \$	Budget 30/6/2007 \$	Actual 30/6/2006 \$
<b>Current assets</b>				
Cash and Bank:				
- Current Account		19,158	70,091	80,139
- Ready Access Account		301,865	0	751
- Short Term Deposits		300,000	100,000	508,620
- Child Abuse Account	(4)	10,281	10,250	10,254
Prepayments		1,520	1,520	1,519
Accounts Receivable	(5)	10,510	15,000	14,044
Total Current Assets		643,333	196,861	615,327
Property, Plant & Equipment	(3)	243,866	238,885	315,081
<b>TOTAL ASSETS</b>		<b>887,199</b>	<b>435,746</b>	<b>930,408</b>
<b>Current liabilities</b>				
Accounts Payable	(6)	155,163	106,000	224,577
Annual Leave Entitlement		35,705	22,500	43,966
GST Payable		21,247	11,500	18,275
<b>TOTAL CURRENT LIABILITIES</b>		<b>212,115</b>	<b>140,000</b>	<b>286,818</b>
<b>Taxpayers' equity</b>		<b>675,084</b>	<b>295,746</b>	<b>643,590</b>
<b>TOTAL FUNDS EMPLOYED</b>		<b>887,199</b>	<b>435,746</b>	<b>930,408</b>

The attached notes and the Statement of Accounting Policies should be read in conjunction with these financial statements.



## Statement of Movements in Equity for the year ended 30 June 2007

	Actual 30/6/2007 \$	Budget 30/6/2007 \$	Actual 30/6/2006 \$
Taxpayers' equity brought forward as at 1 July	643,590	518,235	601,496
Net operating surplus/(deficit)	31,494	(222,489)	42,094
Total recognised revenues and expenses for the year	31,494	(222,489)	42,094
Taxpayers' equity as at 30 June	675,084	295,746	643,590

The attached notes and the Statement of Accounting Policies should be read in conjunction with these financial statements.

# Statement of Cash Flows for the year ended 30 June 2007

	Actual 30/6/2007 \$	Budget 30/6/2007 \$	Actual 30/6/2006 \$
<b>Cash Flows from Operating Activities:</b>			
Cash was provided from Crown	1,948,112	1,948,111	2,003,112
Other Income	22,452	15,000	15,015
Interest Income	41,473	50,000	72,296
	2,012,037	2,013,111	2,090,423
Cash was disbursed for Supply of Outputs	1,974,287	2,154,000	1,895,070
	1,974,287	2,154,000	1,895,070
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b>37,750</b>	<b>(140,889)</b>	<b>195,353</b>
<b>Cash Flows from Investing Activities:</b>			
Cash was provided from Property, Plant & Equipment sales	0	0	0
Cash was distributed to Property, Plant & Equipment purchases	6,210	10,000	316,942
<b>NET CASH FLOWS FROM INVESTING ACTIVITIES</b>	<b>(6,210)</b>	<b>(10,000)</b>	<b>(316,942)</b>
<b>Net increase (decrease) in cash held</b>	<b>31,540</b>	<b>(150,889)</b>	<b>(121,589)</b>
Add : Opening Cash Balance	599,764	346,230	721,353
<b>Closing Cash Carried Forward</b>	<b>631,304</b>	<b>195,341</b>	<b>599,764</b>
Closing Cash comprises:			
Westpac			
• Current Account	19,158	85,091	80,139
• Ready Access Account	301,865	0	751
• Term Deposit	300,000	100,000	508,620
• Child Abuse Account	10,281	10,250	10,254
	631,304	195,341	599,764

The attached notes and the Statement of Accounting Policies should be read in conjunction with these financial statements.

## Reconciliation of the Net Surplus/(Deficit) to Net Operating Cash Flow for the year ended 30 June 2007

	Actual 30/6/2007 \$	Actual 30/6/2006 \$
Net Operating Surplus/(Deficit) for Year	31,494	42,094
Gain/(Loss) on Sale of Assets	(240)	0
Add/(less) Depreciation	77,661	53,307
Movements in Working Capital		
(Increase) Decrease in Accounts Receivable	3,535	7,882
(Increase) Decrease in Prepayments	0	80
(Decrease) Increase in GST	2,975	(3,422)
(Decrease) Increase in Accounts Payable	(69,415)	93,568
Increase (Decrease) in Annual Leave Payable	(8,260)	1,844
Net Working Capital Movements	(71,165)	99,952
Net Cash Flow from Operating Activities	37,750	195,353

The attached notes and the Statement of Accounting Policies should be read in conjunction with these financial statements.

# Notes to the Financial Statements for the year ended 30 June 2007

## (1) Remuneration and Fees

In accordance with s28 of the Children's Commissioner Act, including (3) (a) (b) (c) and (d), the following is reported:

The total value of the remuneration and other benefits of the office holder during the financial year for the Children's Commissioner Acts are:

	2007	2006
Dr Cindy Kiro	\$190,216	\$178,500

Staff in the salary band of \$100,000 - \$109,999 including other benefits:

2007	2006
1	Nil

Committees established that received fees are paid for:

Young People's Reference Group with nine members

from 1 July 06 to 30 June 07 paid by OCC: \$10,100

## (2) Operating Costs

	30/6/2007 \$	30/6/2006 \$
Accountancy Fees	32,500	32,500
Auditors Remuneration	16,538	16,000
Contractor Fees	6,499	57,522
Printing and Stationery	17,040	13,373
Publication Expenses	127,021	109,062
Rent and Rates	139,836	137,591
Telephone, Tolls and Facsimile	42,435	40,899
Travel and Accommodation	157,096	76,295
Other	86,248	62,816
<b>Total Operations Costs</b>	<b>625,213</b>	<b>546,058</b>

### (3) Property, Plant & Equipment Schedule

The following provides details of the cost of Property, Plant & Equipment less Accumulated Depreciation:

2006/2007	Cost	Accumulated Depreciation	Book Value	Depreciation for 30/6/2007
\$	30/6/2007 \$	\$	\$	\$
Motor Vehicles	22,529	22,529	0	5,069
Office Furniture, Equipment & Leasehold Improvements	348,970	150,856	198,114	56,944
Intangible Assets	3,720	465	3,255	465
Computer Equipment	116,098	73,601	42,497	15,183
<b>Total Property, Plant &amp; Equipment</b>	<b>491,317</b>	<b>247,451</b>	<b>243,866</b>	<b>77,661</b>

2005/2006	Cost	Accumulated Depreciation	Book Value	Depreciation for 30/6/2006
\$	30/6/2006 \$	\$	\$	\$
Motor Vehicles	22,529	17,460	5,069	6,759
Office Furniture, Equipment & Leasehold Improvements	348,341	93,912	254,429	32,600
Computer Equipment	134,021	78,438	55,583	13,948
<b>Total Property, Plant &amp; Equipment</b>	<b>504,891</b>	<b>189,810</b>	<b>315,081</b>	<b>53,307</b>

### (4) Child Abuse Account

The Child Abuse Account was established to assist organisations operating to reduce the incidence and effects of Child Abuse in New Zealand. The funds form part of the commissioner's equity but are held in a separate bank account.

	30/6/2007 \$	30/6/2006 \$
Opening Balance	10,254	10,228
Interest Received	27	76
Bank Fees	0	(50)
<b>Funds Held as at 30 June</b>	<b>10,281</b>	<b>10,254</b>

## (5) Accounts Receivable

Accounts Receivable are as follows:

	30/6/2007 \$	30/6/2006 \$
Sundry Debtors	10,510	14,044
Total Accounts Receivable	10,510	14,044

## (6) Accounts Payable

	30/6/2007 \$	30/6/2006 \$
Accounts Payable - Trade	60,935	145,968
Accruals	94,228	78,609
Total Accounts Payable	155,163	224,577

## (7) STATEMENT OF CONTINGENT LIABILITIES as at 30 June 2007

There were no contingent liabilities as at 30 June 2007. (2006: Nil)

## (8) STATEMENT OF COMMITMENTS as at 30 June 2007

	30/6/2007 \$	30/6/2006 \$
As at 30 June 2007 lease commitments were as follows:		
• less than one year	124,344	57,315
• one year to two years	124,344	4,045
• over two years	41,448	
Total	290,136	61,360

As at 30 June 2007 capital commitments were as follows:

• for the next 12 months	0	0
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There are no other material agreements, contracts or other understandings which commit the Children's Commissioner to any new and future expenditure.

## **(9) Financial Instruments**

Financial Instruments which potentially subject the commissioner to credit risk principally consist of bank balances and accounts receivable.

In the normal course of its business the commissioner incurs credit risk from debtors. There are no significant concentrations of credit risk and the Commissioner has a credit policy that is used to manage this exposure.

The commissioner does not require any collateral or security to support financial instruments.

The fair value of the financial instruments is equivalent to the carrying amount disclosed in the statement of financial position. The commissioner has no exposure to currency risks, and the financial instruments are not interest rate sensitive.

## **(10) Related Party**

The commissioner is a wholly owned entity of the Crown. The commissioner has entered into a number of transactions with Government Departments and Crown Agencies on an arm's length basis and where those parties are acting in the course of the normal dealings with the commissioner.

There were no other related party transactions.



## **Audit report to the readers of the Children's Commissioner's financial statements and performance information for the year ended 30 June 2007**

The Auditor-General is the auditor of the Children's Commissioner (the Commission). The Auditor-General has appointed me, Clare Helm, using the staff and resources of Audit New Zealand, to carry out the audit on his behalf. The audit covers the financial statements and statement of service performance included in the annual report of the Commission for the year ended 30 June 2007.

### **Unqualified Opinion**

In our opinion

- The financial statements of the Commission on pages 42 to 53:
  - comply with generally accepted accounting practice in New Zealand; and
  - fairly reflect:
    - the Commission's financial position as at 30 June 2007; and
    - the results of its operations and cash flows for the year ended on that date.
- The statement of service performance of the Commission on pages 37 to 41:
  - complies with generally accepted accounting practice in New Zealand; and
  - fairly reflects for each class of outputs:
    - its standards of delivery performance achieved, as compared with the forecast standards outlined in the statement of forecast service performance adopted at the start of the financial year; and
    - its actual revenue earned and output expenses incurred, as compared with the forecast revenues and output expenses outlined in the statement of forecast service performance adopted at the start of the financial year.

The audit was completed on 26 October 2007, and is the date at which our opinion is expressed.

The basis of our opinion is explained below. In addition, we outline the responsibilities of the Commissioner and the Auditor, and explain our independence.

### **Basis of Opinion**

We carried out the audit in accordance with the Auditor-General's Auditing Standards, which incorporate the New Zealand Auditing Standards.

We planned and performed the audit to obtain all the information and explanations we considered necessary in order to obtain reasonable assurance that the financial statements and statement of service performance did not have material misstatements, whether caused by fraud or error.

Material misstatements are differences or omissions of amounts and disclosures that would affect a reader's overall understanding of the financial statements and the statement of service performance. If we had found material misstatements that were not corrected, we would have referred to them in our opinion.

The audit involved performing procedures to test the information presented in the financial statements and statement of service performance. We assessed the results of those procedures in forming our opinion.

Audit procedures generally include:

- determining whether significant financial and management controls are working and can be relied on to produce complete and accurate data;
- verifying samples of transactions and account balances;
- performing analyses to identify anomalies in the reported data;
- reviewing significant estimates and judgements made by the Commissioner;
- confirming year-end balances;
- determining whether accounting policies are appropriate and consistently applied; and
- determining whether all financial statement and statement of service performance disclosures are adequate.

We did not examine every transaction, nor do we guarantee complete accuracy of the financial statements or statement of service performance.

We evaluated the overall adequacy of the presentation of information in the financial statements and statement of service performance. We obtained all the information and explanations we required to support our opinion above.

## **Responsibilities of the Commissioner and the Auditor**

The Commissioner is responsible for preparing financial statements and a statement of service performance in accordance with generally accepted accounting practice in New Zealand. The financial statements must fairly reflect the financial position of the Commission as at 30 June 2007 and the results of its operations and cash flows for the year ended on that date. The statement of service performance must fairly reflect, for each class of outputs, the Commission's standards of delivery performance achieved and revenue earned and expenses incurred, as compared with the forecast standards, revenue and expenses adopted at the start of the financial year. The Commissioner's responsibilities arise from the Crown Entities Act 2004.

We are responsible for expressing an independent opinion on the financial statements and statement of service performance and reporting that opinion to you. This responsibility arises from section 15 of the Public Audit Act 2001 and the Crown Entities Act 2004.

## **Independence**

When carrying out the audit we followed the independence requirements of the Auditor-General, which incorporate the independence requirements of the Institute of Chartered Accountants of New Zealand.

Other than the audit, we have no relationship with or interests in the Commission.



**Clare Helm**

Audit New Zealand

On behalf of the Auditor-General

Wellington, New Zealand

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**Matters relating to the electronic presentation of the audited financial statements**

This audit report relates to the financial statements of the Children's Commissioner for the year ended 30 June 2007 included on the Children's Commissioner's web site. The Commissioner is responsible for the maintenance and integrity of the Children's Commissioner's web site. We have not been engaged to report on the integrity of the Children's Commissioner's web site.

We accept no responsibility for any changes that may have occurred to the financial statements since they were initially presented on the web site. The audit report refers only to the financial statements named above. It does not provide an opinion on any other information which may have been hyperlinked to/from these financial statements. If readers of this report are concerned with the inherent risks arising from electronic data communication they should refer to the published hard copy of the audited financial statements and related audit report dated 26 October 2007 to confirm the information included in the audited financial statements presented on this web site.

Legislation in New Zealand governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.