

5 September 2025

Grant Taylor
Controller and Auditor-General
Office of the Auditor-General
PO Box 3928
Wellington 6140
New Zealand

Dear Grant,

Our OIA 2025/17 – Existing and future reviews of MOH, MBIE, IRD and MSD COVID-19 responses

Background

The Institute has recently published a final draft of *Discussion Paper 2025/03 – Time to prepare: Lessons from the COVID-19 Wage Subsidy*. This discussion paper remains a final draft as we have a number of questions that we are hoping government departments might be able to answer. Please note the green font in the final draft of the discussion paper contains OIA information related directly to our OIA request to Treasury. This is because Treasury's OIA was the most extensive and complex. This is one of eight OIAs sent as part of our Project *PandemicNZ*, the remainder are available on our website [here](#).

The McGuinness Institute is concerned that, given it is now five years since the COVID-19 pandemic, we have failed to put in place changes to strengthen our ability to withstand the next pandemic. The Institute is aware of the numerous audits that the OAG conducted to review the Government's response to the pandemic (see OAG website [here](#)). The Institute has sent numerous OIAs to Government Departments, asking for updates on the status of implementation of recommendations from Phase One of the Royal Commission of Inquiry into COVID-19 Lessons Learned – Te Tira Ārai Urutā and the OAG (see Attachment 1).

We have the following three OIA questions:

Question 1: Has the OAG done any further review of responses to recommendations from OAG reports? If yes, can you please provide these reviews?

Question 2: If the answer to Question 1 is no, are there any plans to follow-up on the recommendations from earlier OAG audits?

Question 3: Is the OAG planning to follow-up on, or Audit the Phase 1 report to review whether recommendations from the Royal Commission have been implemented by departments?

If you have any questions or require any further clarification, please do not hesitate to contact myself or Arne Larsen (copied in).

Kind regards,



Wendy McGuinness
Chief Executive

Attachments

1. 20250904 COVID-19 recommendations (Excel)