

**Subject:** FW: OIA 2025/17 – Existing and future reviews of MOH, MBIE, IRD and MSD COVID-19 responses  
**Date:** Thursday, 19 February 2026 at 8:44:57 AM New Zealand Daylight Time  
**From:** Wendy McGuinness  
**To:** McGuinness Institute OIAs

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**From:** [REDACTED]  
**Sent:** Thursday, 19 February 2026 8:44:29 am (UTC+12:00) Auckland, Wellington  
**To:** Wendy McGuinness [REDACTED]  
**Cc:** enquiry <enquiry@oag.parliament.nz>  
**Subject:** RE: OIA 2025/17 – Existing and future reviews of MOH, MBIE, IRD and MSD COVID-19 responses

Mōrena Wendy

Sorry for the delay in responding. We had compiled a response as per below but for some reason it never made it to you. So belatedly, thank you for your letter dated 5 September 2025. I am replying to your questions on behalf of Grant Taylor.

In your letter you asked three questions:

1. Has the OAG done any further review of responses to recommendations from OAG reports? If yes, can you please provide these reviews?
2. If the answer to Question 1 is no, are there any plans to follow-up on the recommendations from earlier OAG audits?
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?

As you have identified (and outlined in your attached spreadsheet), the work the Office carried out included four substantive reviews of aspects of the Government's response to Covid-19. We also carried out some follow-up work related to those reports. The results of that work are here:

- [Implementation of recommendations – Management of the Wage Subsidy Scheme – Office of the Auditor-General New Zealand](#)
- [Implementation of recommendations – Preparations for the nationwide roll-out of the Covid-19 vaccine – Office of the Auditor-General New Zealand](#)
- [Responses to our recommendations about the co-ordination of the all-of-government response to the Covid-19 pandemic in 2020 – Office of the Auditor-General New Zealand](#)
- [Ministry of Health: Management of personal protective equipment in response to Covid-19 follow-up – Office of the Auditor-General New Zealand](#)

We do not plan to carry out further specific follow-up work about these reviews at this stage. We continue to monitor progress with implementing our recommendations through our annual audit and ongoing engagement our sector managers have with the relevant agencies.

While we have no current plans to review whether recommendations from the Royal Commission's phase one report have been implemented by departments, we agree that it is important for public organisations to take steps to strengthen New Zealand's preparedness for a pandemic. We remain open to considering further work in this area, and will consider your comments in preparing our next annual plan.

In approximately April each year, we publish and seek public feedback on our draft annual plan. We will ensure you are added to our distribution list so you are notified when the draft is available.

Please let us know if you have any further questions or require clarification about any of our work.

Regarding your meeting request we will be in contact separately about this request.

Sorry again for our delay.

Ngā mihi



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