



Privacy Commissioner
Te Mana Mātāpono Matatapu

STATEMENT OF PERFORMANCE EXPECTATIONS

1 JULY 2021 TO 30 JUNE 2022

PRESENTED TO THE HOUSE OF REPRESENTATIVES
PURSUANT TO SECTION 149 OF THE CROWN ENTITIES ACT 2004

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Introduction by the Privacy Commissioner

Good privacy outcomes are best achieved when everyone understands their rights and responsibilities and is motivated to act on them.

We all have rights and obligations under Privacy Act 2020 to protect the personal information we hold. Where there is a breach of privacy there is now a legal obligation to let our office know and to tell the individuals concerned, so that they can take steps to protect themselves.

Making breach reporting mandatory will reveal to us over time the scale of serious privacy breaches in New Zealand. It will also offer us lessons in how the breaches are happening and where our intervention would be most useful in addressing the biggest causes.

Since the new Act came into force, we have seen a 97% increase in the number of breaches reported to us in comparison to the preceding six months. More than half of these breaches involved emotional harm, and around one third resulted in a risk of identity theft or financial harm.

With the introduction of Privacy Act 2020, we have set up new ways of working, set our own agenda and identified ways to maximise our reach as a regulator.

Our goal is to achieve high levels of voluntary compliance. But we are taking a more compliance-based approach to regulatory action for wilfully non-compliant individuals or organisations.

We are moving away from focusing on individual harm, to identifying systemic issues, being aware of potential harm and intervening early. We are shifting towards being more proactive and thoughtful about how we meet the previously unmet needs of groups that are less vocal or visible.

To achieve this aim and deliver on our long-term plan, the Privacy Commissioner will have a strong focus on gathering and analysing data so that decisions are better informed and there is a better understanding of emerging challenges.

Privacy issues have emerged around the administration of COVID-19 vaccine delivery, testing, vaccination registers and proof of immunisation. Our Office continues to work with the Ministry of Health to ensure that sensitive personal information is protected and disclosed only when necessary.

Following engagement with the rental accommodation sector on the collection, retention, and disclosure of personal information, we are providing clear guidance and will be increasingly using some of our enforcement tools against those who are purposefully not complying with the law.

We are committed to being more visible and relevant to Māori and have created the position of Principal Adviser Māori to help us achieve that goal.

It is our responsibility as an effective, modern privacy regulator, to ensure we get maximum influence from our new regulatory powers, and that those who are harmed by privacy breaches are properly compensated.

A handwritten signature in blue ink, consisting of a large, stylized 'J' followed by a long horizontal stroke that curves upwards at the end.

John Edwards
Privacy Commissioner

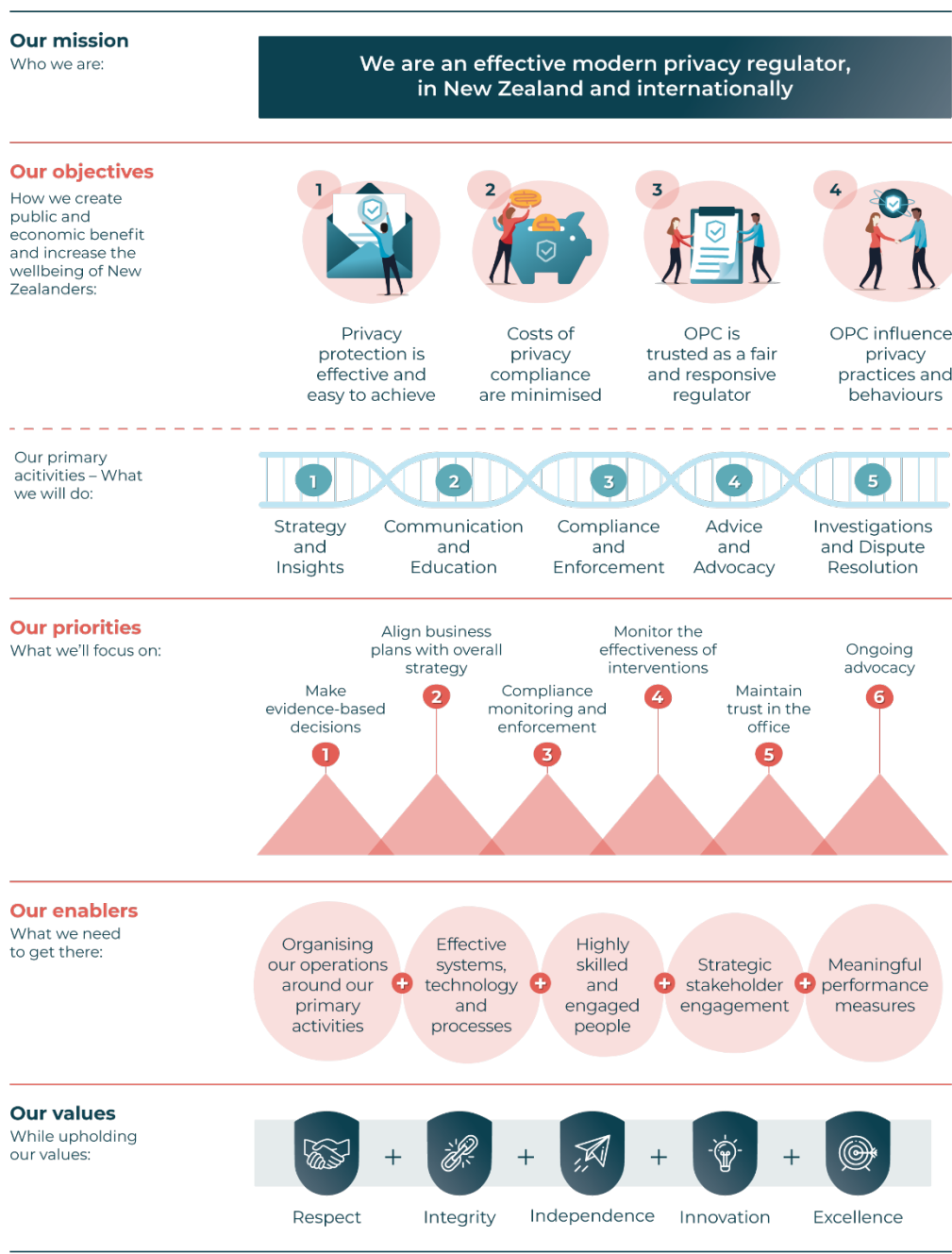
28 June 2021

Alignment with the Statement of Intent

The Statement of Performance Expectations is provided under the Crown Entities Act 2004. The Statement of Performance Expectations aligns with the Privacy Commissioner’s strategy as provided in the Statement of Intent.

The Statement of Intent has recently been reviewed and updated to cover the period 1 July 2020 to 30 June 2024. The new and extended responsibilities of the office set out in Privacy Act 2020 provided an opportunity to change the operational and functional design of the Office. This resulted in 5 new output class areas (known as Primary Activities) which will better align to the longer-term objectives as set out in the Statement of Intent. The following diagram sets out the high- level strategy.

Figure 1: Objectives and Priorities



The 5 primary activities each contribute to the four objectives identified above as set out in the Statement of Intent covering the period 1 July 2020 to 30 June 2024. This Statement of Performance Expectations provides further detail on the primary activities with a focus on what the Office will do in order to deliver on the Office’s mission. It also sets out how the Office’s performance in each area will be assessed for the year to 30 June 2022.

In addition, this Statement of Performance Expectations summarises some key priority areas that have been identified for the coming year. A strategic assessment against these priority areas and the overarching objectives will be carried out and reported on in the Annual Report.

The Statement of Performance Expectations aligns with expectations as set out in the Annual Letter of Expectations 2021/22 and sets the strategic direction and work programme for the year ahead.

Split of Funding in Budget 2022

As part of Budget 2014, funding was set aside for the transition to the new Privacy Act. The receipt of this funding was delayed due to changes in timeframes over the past 6 years but from the 2020/2021 year, given the enactment of the Privacy Act on 1 December 2020, the baseline funding for the Office increased by \$1.190m. Further to this, the Office received additional baseline funding in Budget 2020 of \$1.116m in the 2020/2021 year and \$1.232m from the 2021/2022 year.

The total additional funding is summarised as follows:

Areas	\$m	\$m
	2020/2021	2021/22 and out years
Total Increase from 2020	2.306	2.422
Funding baseline since 2014	4.970	4.970
New Baseline	7.276	7.392

Summary of Output Revenue and Expenses for 2021/22

The Privacy Commissioner receives funding through an appropriation within Vote Justice. The appropriation is within the Non-Departmental Output Expenses; Services from the Privacy Commissioner and provides an appropriation as noted above in the new baseline. The scope of this appropriation is limited to privacy issues relating to the collection and disclosure of personal information and the privacy of individuals. It is intended to achieve the efficient and effective provision of services by the Privacy Commissioner.

The Privacy Commissioner has committed through the appropriation to provide five primary activities in 2021/22.

Output operating statements: 2021/22

Output Class Description	REVENUE		EXPENSES	SURPLUS
	Revenue Crown \$000	Revenue Other \$000	Total Expenses \$000	Surplus / (Deficit) \$000
Communication and Education	1,071	31	1,143	(41)
Enforcement Activities	1,651	54	1,658	47
Advice and Advocacy	1,433	54	1,443	44
Investigation and Dispute Resolution	1,791	34	1,781	44
Strategy and Insights	1,446	21	1,502	(35)
TOTAL OUTPUT CLASSES	7,392	194	7,527	59

Capital expenditure

Provision of \$330k has been included in 2021/22 budget. The largest capital expense items being budgeted for, are the potential upgrading of the Office's document management system and costs associated with updating and adding any new e-learning modules.

Risks

Covid-19

The impact of the COVID-19 emergency on the ability of the Office to deliver its key services has been limited. As reported in the 2020 Annual Report, IT systems were upgraded meaning that staff were able to work from home and continue service delivery across the Office.

Some expenditure areas have been impacted as a result of COVID-19, most notably travel costs, both domestically and internationally, as well as staff development costs. We have estimated that some of these impacts will continue into the 2021/22 year.


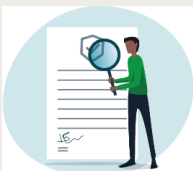

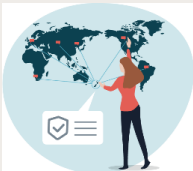

Due to the unpredictable nature of COVID-19, the Office is not in a position to determine the long-term impacts of the pandemic on either its financial or non-financial performance with confidence. This will be regularly monitored.

Primary activities

In addition to supporting the four objectives as set out in the Statement of Intent, the primary activities also support the priorities of the Ministry of Justice:

- Support a safe and just New Zealand;
- Progress a programme of reform that improves the wellbeing of New Zealanders.

Measurable outputs include:

Primary activity	Outputs
Strategy and Insights 	<ul style="list-style-type: none"> • Better use of intelligence obtained from our activities across the Office to identify domestic trends and emerging strategic issues • International collaboration on emerging privacy issues • Understanding new trends globally and prioritising delivery of services accordingly • Monitoring the success of new initiatives and strategies introduced
Communication and Education 	<ul style="list-style-type: none"> • Guidance and education on responsibilities and obligations under the new Privacy Act • Further development and delivery of online education modules including assessment of learning uptake • Provision of an effective, informative enquiries service both on-line (Ask-Us) and through the enquiries line • Focus on multi-cultural and Maori engagement
Enforcement Activities¹ 	<ul style="list-style-type: none"> • Management of mandatory breach notifications • Issuing of compliance orders where necessary to address systematic issues • Proactive identification of systematic issues and early intervention
Advice and Advocacy 	<ul style="list-style-type: none"> • Review and updating of sector specific Codes • Provision of timely and focussed advice to the government on emerging and new legislation • Supporting responsible information sharing including the facilitation of AISAs with individual agencies to assist them to operate more effectively and efficiently
Investigations and Dispute Resolution 	<ul style="list-style-type: none"> • Continued emphasis on reducing time between receipt and closure of complaints • Ensuring that cases are only investigated where it is appropriate and necessary • Issuing of access determinations where appropriate

¹ This Primary Activity been renamed from “Compliance and Enforcement”. This activity grouping will include work associated with Access Directions, Compliance Notices and Mandatory Breach Notifications.

Key areas of strategic focus for the 2021/22 year

As set out in the Statement of Intent, the Privacy Commissioner continues to focus on individual harm while trying to identify systemic issues, being aware of potential harm and intervening early. In order to achieve this aim and deliver on our long-term plan, the Privacy Commissioner will have a strong focus on gathering and analysing data so that decisions are better informed and there is a better understanding of emerging challenges so that these can be communicated in a timely manner.

As a result of this change, the Office has established an initial set of strategic priorities to direct the effort of the Office towards achieving its mission and objectives. These priorities were selected after an initial analysis of themes from business intelligence sources as well as internal cross office discussions.

The following strategic priorities have been set that work across the five Primary Activity areas:

- **Access performance — public sector agencies**
The Privacy Act provides individuals with the right to access the personal information that agencies hold about them. Issues relating to this right of access represent over 60 percent of the privacy complaints we investigate and approximately 20 percent of enquiries to the Office. The aim of this priority is to ensure that New Zealanders are getting access to their personal information in a timely manner in accordance with their legal obligations consistent with open government.
- **Rental sector — collection, use and retention of personal information**
There are many situations where personal information is over collected, used and retained in the residential tenancies market. While landlords and property managers have a legitimate need to collect and use personal information, the Office wants to see a balance where landlords have sufficient information while not being overly intrusive.
- **Embedding Te Ao Māori perspectives into our work**
The Office is required to have regard to cultural perspectives on privacy and to fulfil our Treaty of Waitangi obligations. This strategic priority will ensure we are building our cultural capabilities and engaging with Māori to understand how we can best support their aspirations.

In accordance with the Statement of Intent, these strategic priorities aim to deliver effective privacy protections that are easy for agencies to achieve, and to maximise the influence of the Office. The Office will also be mindful to minimise the cost of privacy compliance and maintain the trust in the Office as a fair and responsive regulator.

The Office will be reviewing these strategic priorities during the 2021-22 year. We anticipate that the Annual Report will summarise the key work that has been undertaken in each strategic priority, with a particular focus on the level of collaboration the Office has had with other Agencies and Stakeholders as well as any outputs delivered as a result. Specific measures for each strategic priority will be developed during the 2021-22 year.

Forecast Service Performance 2021/22

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

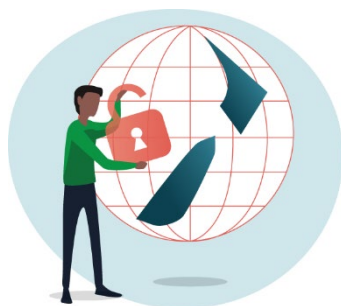
The comparative results have been taken from the 2019/20 Annual Report and the 2020/21 Statement of Performance Expectations. Where the comment in the previous year column states “n/a”, this indicates that the target was new for the 2020/21 year and was therefore not reported against in the 2019/20 Annual Report. All new measures have been indicated as such.

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

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

Many of the measures for output performance set out below will also be used to assess the Office’s progress against the four objectives identified earlier. The Office has not sought to directly link the targets below through to the objectives as in many cases the work done in one primary activity will contribute to the Office’s progress in more than one objective.

Primary Activity 1 – Strategy and Insights



Areas of focus

Understanding trends and technological developments that will be relevant in the future. Using evidence based on all inputs, including complaints, media, breach reporting, enquiries, international regulators or website analytics, to prioritise work and make decisions. Monitor success of strategies and initiatives. Advising the Commissioner on the best way to achieve the Office’s mission as well as associated risks.

How performance will be measured

Measure	Expectation 2021/22	Expectation 2020/21	Previous year 2019/20	How it will be measured
Number of cross-office priorities focussed on globally identified privacy trends or systematic issues. ²	4	5	New measure	Business plans of the teams will reference strategic priorities that are informed by international trends.
Number of published “Insights” Reports on trends that the office is seeing.	3	New measure	New measure	Copies of the reports will be retained in the document management system.

² This measure has been slightly re-worded from “Work is focussed on...” to “Number of cross office priorities is focussed on...”.

Primary Activity 2 - Communication and Education



Areas of focus

Informing people about their privacy rights. Promoting privacy understanding and competence, using media, opinion writing, events and conferences, stakeholder engagement. Producing material and resources to inform, guide and educate. Reduce the need for enforcement and dispute resolution through education.

How performance will be measured:

Measure	Expectation 2021/22	Expectation 2020/21	Previous year 2019/20	How it will be measured
Education module completions as a percentage of education module registrations in the year.	75%	New Measure	New Measure	Reporting from on-line education tool.
Percentage uptake on media comments made by the Office.	95%	95%	New measure	Evidence retained in the document management system.
Percentage of media enquiries that are responded to within 2 working days.	100%	New measure	New measure	Evidence retained in the document management system.
Respond to all enquiries within 2 working days.	95%	95%	93%	Evidence retained in the document management system

Primary Activity 3 – Enforcement Activities³

Areas of focus



Identifying and assessing systemic issues, using the right tools to get the best privacy outcomes for New Zealanders, including enforcing the Codes, managing privacy breach response, prosecution, monitoring of compliance, enforcement or policy work to ensure compliance.

How performance will be measured

Measure	Expectation 2021/22	Expectation 2020/21	Previous year 2019/20	How it will be measured
The percentage of data breach notifications received through NotifyUs that are triaged within 1 working day.	95%	New Measure	New Measure	Evidence retained in the document management system.
The percentage of externally reviewed compliance notices and Access Directions issued that meet quality review standards.	100%	New Measure	New Measure	Evidenced by report prepared by an independent evaluator.
The percentage of information matching files reviewed within the mandatory 5-year period as required under S184 of the Privacy Act.	100%	New Measure	New Measure	Evidence retained in the document management system.

³ As per footnote 1.

Primary Activity 4 – Advice and Advocacy



Areas of focus

Research and analysis supports advice on privacy issues that is context aware, evidence based and clear and informed. Advice reflects diverse perspectives and recognises risks and competing interests. Effective interventions include the development of privacy codes and advice to government on changes to other legislation. Advocate for privacy positive outcomes, including privacy by design.

How performance will be measured

Measure	Expectation 2021/22	Expectation 2020/21	Previous year 2019/20	How it will be measured
The percentage of externally reviewed policy and information sharing are rated as 3.5 out of 5 or better for quality. ⁴	85%	85%	89%	Evidenced by report prepared by independent evaluator.
The Commissioner actively contributes on advice, guidelines and directions by international institutions and guiding bodies, relating to the advancement of privacy rights.	Achieved	New Measure	New Measure	Evidenced by related papers and keynote speeches retained in the document management system.

⁴ This previously included information matching files as well but these only formed a small percentage of the files reviewed overall.

Primary Activity 5 – Investigations and Dispute Resolution

Areas of focus



Working with parties to achieve a fair outcome using dispute resolution techniques in the first instance. Investigating individual complaints where dispute resolution is inappropriate or unsuccessful. Declining to investigate cases where investigations are unnecessary or inappropriate. Referring serious cases to the Director of Human Rights Proceedings and issuing compliance notices and access directions.

How performance will be measured

Measure	Expectation 2021/22	Expectation 2020/21	Previous year 2019/20	How it will be measured
The percentage of notified complaints files closed by settlement between the parties	40%	40%	64%	Evidence retained in the document management system
The percentage of externally reviewed complaints investigations that are rated as 3.5 out of 5 or better for quality	90%	85%	95%	Evidenced by report prepared by independent evaluator
The percentage of complaint files closed during the year that were less than 6 months old at closure.	85%	New Measure	New Measure ⁵	Evidence retained in the document management system

⁵ This is a new measure but for comparative purposes, the % of files closed that were less than 6 months old during the 2019/20 year was 79%. This was reported on p11 of the Annual Report.

Prospective Financial Statements

PROSPECTIVE STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSES FOR YEAR ENDED 30 JUNE

	Budget 2021/22 \$000	Forecast 2020/21 \$000	Actual 2019/20 \$000
Crown revenue	7,392	7,276	5,708
Other revenue/seminars	192	267	312
Interest income	2	2	11
Total Operating Revenue	7,586	7,545	6,031
Marketing	184	636	124
Audit fees	34	33	33
Depreciation and Amortisation	310	225	201
Rental expenses	431	446	396
Operating expenses	1,342	1,521	1,539
Staff expenses	5,226	4,292	3,618
Total expenses	7,527	7,153	5,911
Total Comprehensive Income	59	392	120

PROSPECTIVE STATEMENT OF CHANGES IN EQUITY FOR YEAR ENDED 30 JUNE

	Budget 2021/22 \$000	Forecast 2020/21 \$000	Actual 2019/20 \$000
Public equity as at 1 July	1,489	1,096	976
Total Comprehensive Income	59	392	120
Total recognised revenues And expenses for the period	59	392	120
Public equity as at 30 June	1,548	1,488	1,096

**PROSPECTIVE STATEMENT OF
FINANCIAL POSITION**
FOR YEAR ENDED 30 JUNE

	Budget 2021/22 \$000	Forecast 2020/21 \$000	Actual 2019/20 \$000
Public equity			
General funds	1,548	1,488	1,096
Total public equity	1,548	1,488	1,096
Represented by:			
Assets			
Current assets			
Cash and cash equivalents	1,057	976	1,093
Debtors and other Receivables	35	78	187
Prepayments	100	112	105
Inventory	-	-	-
Total current assets	1,192	1,166	1,385
Non-current assets			
Property, plant and equipment	197	353	204
Intangible assets	596	420	109
Capital Work in progress	-	-	82
Total non-current assets	793	773	395
Total assets	1,985	1,939	1,780
Less: Liabilities			
Current liabilities			
Creditors and other Payables	160	164	338
Employee entitlements	260	164	317
Total current liabilities	420	428	655
Non-current liabilities	17	23	29
Total liabilities	437	451	684
NET ASSETS	1,548	1,488	1,096

**PROSPECTIVE STATEMENT OF
CASH FLOWS**
FOR YEAR ENDED 30 JUNE

	Budget 2021/22 \$000	Forecast 2020/21 \$000	Actual 2019/20 \$000
Cash Flows from operating activities			
Cash provided from:	7,392	7,276	5,708
Supply of outputs to the Crown			
Revenues from services provided	192	397	179
Interest received	2	2	11
Cash applied to:			
Payments to suppliers	1,987	2,724	2,033
Payments to employees	5,230	4,346	3,521
Net Goods and Services Tax	(42)	22	1
Net cash flows from operating activities	411	583	343
Cash Flows from Investing Activities			
Cash was provided from:			
Sale of Fixed Assets and Intangibles	-	-	-
Cash applied to:			
Purchase of Fixed Assets and Intangibles	330	700	90
Net cash flows from investing activities	(330)	(700)	(90)
Net increase (decrease) in cash held	81	(117)	253
Plus opening cash	976	1,093	840
Closing cash balance	1,057	976	1,093
Represented by: Cash and bank	1,057	976	1,093
Closing cash balance	1,057	976	1,093

Statement of underlying assumptions

Significant assumption

The opening position of the forecasted statements is based on un-audited results for 2020/21. The actual results for March, April, May and June 2020 are unavailable and therefore the balance as at 30 June 2021 have been estimated using the forecast figures as at 28 February 2021.

Other assumptions

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

As noted on page 6 and 7, some assumptions have been made in relation to the impact of COVID-19 on certain expenditure lines. No further significant assumptions have been made concerning the future.

The budget reflects staffing levels of FTEs to meet the work programme. The actual FTEs that are needed may end up being different.

Nature of prospective financial statements

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

Statement of accounting policies

Reporting entity

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

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

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

The Privacy Commissioner is classified as a tier 2 reporting entity under the new International Public Sector Accounting Standards (IPSAS) as it is not publicly accountable (as defined in XRB A1 Accounting Standards Framework) and has expenditure which is less than \$30m. As a result, it is eligible to apply the Public Benefit Entity Reduced Disclosure Regime (PBE RDR).

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

Basis of preparation

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

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

Significant accounting policies

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

Revenue

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

Revenue from the Crown

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

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

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

Other grants

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

Interest

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

Provision of services

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

Other expenses

Grant expenditure

Discretionary grants are those grants where the Office of the Privacy Commissioner has no obligation to award the grant on receipt of the grant application. Discretionary grants with substantive conditions are expensed when the grant conditions have been satisfied.

Goods and Services Tax (GST)

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

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

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

Income Tax

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

Property, plant and equipment

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

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

Depreciation

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

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

Furniture and fittings	5 - 7 years
Computer equipment	4 years
Office equipment	5 years

Additions

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

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

Employee entitlements

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

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

Financial instruments

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