

Request for auditor's working papers

Legislation	Official Information Act 1982, s 9(2)(g)(i)
Agency	Ministry of Social Development
Ombudsman	Beverley Wakem
Case number(s)	174281
Date	January 2010

Disclosure of auditor's scoping discussions and working papers would make auditors more circumspect in what they record, and when and how they record it—good reason to withhold under s 9(2)(g)(i)

Allegations against a staff member prompted the Ministry of Social Development to commence an internal audit of its contracts with a particular trust. An MP requested information about the audit, and complained to the Ombudsman when only a summary was released.

The Ombudsman formed the opinion that section 9(2)(g)(i) was applicable to the auditor's various scoping discussions and working papers. In the early and formative phases of an investigation, auditors and officials need to feel free to discuss and debate, and accept or reject, ideas, approaches and tentative conclusions.

The requester in effect sought the entire audit file. If the entire audit file was disclosed, then in the future auditors and officials would feel inhibited in what they say, how they say it, and how they record what they say. Inhibition of this nature would prejudice the effective conduct of public affairs.

Whilst the Ombudsman recognised '*clear and compelling countervailing public interest considerations favouring disclosure of information about audits*', she commented that generally speaking these could be addressed by disclosure of final audit reports, provided they are a full and fair reflection of the conclusions reached by the audits.

Compare this case with 387942, evaluation and audit reports and 437269, final audit/operational review in relation to Spring Hill prisoner riot.

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