Briefing

Health New Zealand
Te Whatu Ora

2024-27 New Zealand Health Plan

Due to MO:	16 July 2025	**Reference**	**HNZ00085674**
To:	Hon Simeon Brown, Minister of Health		
From:	Jason Power, Acting National Director, Planning, Funding and Outcomes		
Copy to:	n/a		
Security level:	In Confidence	**Priority**	Routine
Consulted	Ministry of Health		

Action sought	**Action required by**
Approval of the New Zealand Health Plan | Te Pae Waenga	Date 31 July 2025

Contact for further discussion (if required)

Name	**Position**	**Phone**	**1st contact**
Jason Power	Acting National Director, Planning Funding and Outcomes		
Lisa Williams	Director, Planning and Outcomes		x

Attachments

Appendix 1:	New Zealand Health Plan | Te Pae Waenga 2024 - 2027
Appendix 2:	Compliance self-assessment against the Act

Appendix 1 can be found on the Health New Zealand website at: https://www.tewhatuora.govt.nz/publications/new-zealand-health-plan-te-pae-waenga

Purpose

1. This briefing seeks your approval of the 2024-27 New Zealand Health Plan | Te Pae Waenga (NZHP).

Recommendations

2. Health New Zealand | Te Whatu Ora (Health NZ) recommends that you:

a)	**Note** the Auditor-General has given his audit opinion and was unable to form an opinion of the NZHP as the background materials he was provided did not meet his expectations for a costing a plan as Health NZ's financial systems and processes are not yet mature enough to enable the development of a costed plan to the level of granularity and traceability that Audit NZ considers the appropriate standard.	**Noted**
b)	**Note** that, once approved by you, the NZHP must (as soon as practicable) be tabled in Parliament and published.	**Noted**
c)	**Approve** the NZHP.	**Yes/No**
d)	If approved, **confirm** whether you would like a separate companion document prepared summarising Budget 25 initiatives (see para 18).	**Yes/No**

Hon Simeon Brown, Minister of Health

Date:

Jason Power

Acting National Director, Planning, Funding and Outcomes

Health New Zealand | Te Whatu Ora

Date: 16 July 2025

Background

3. The Pae Ora Act 2022 (the Act) sets out the requirements for Health NZ to develop the New Zealand Health Plan, including that it is a "3-year costed plan for the delivery of publicly funded services by Health New Zealand".

4. The Act requires:

   a. The NZHP to "take effect" from 1 July 2024 (Schedule 1, clause 4). This requirement can be met even if it is approved after this date.

   b. That the NZHP must "give effect" to the Government Policy Statement on Health 2024-2027 (the GPS), which was published on 30 June 2024 (section 50(3)).

   c. The Auditor-General (A-G) to audit the NZHP before it is submitted to you for approval (section 53(2)).

5. Once approved by you, the NZHP is "made" and you are required, as soon as practicable after, to table it in Parliament. Health NZ will then organise for the plan to published on its website (section 53(5)).

6. Drafts of the plan were shared with Minister Reti and the Ministry of Health in April 2024 and the Ministry in October 2024. Feedback from both was considered by Health NZ and incorporated in the plan.

7. The final draft of the plan was endorsed by Commissioners in late December 2024 for provision to Audit NZ (who audit the plan on behalf of the A-G).

8. A briefing was submitted to Minister Reti in December 2024 (HNZ00075819) providing the draft and proposing that it be published in advance of the final approved plan. Decisions were not made on the proposal to publish a draft before a change in Ministerial portfolios, and, in March, Health NZ advised you in a weekly report that it no longer supported the proposal given that the audit was close to completion.

9. The final draft NZHP (the version being audited) was shared with your office in April.

Discussion

10. The NZHP, including the A-G's opinion, is attached (Appendix 1). We note your announcements about intentions to introduce legislation that would remove the need for this audit.

The NZHP gives effect to the GPS

11. The GPS outlines 5 priority areas, 15 objectives and 64 expectations, in addition to 5 financial sustainability objectives and 13 expectations. Just 2 of the expectations are for other health entities, the rest are for Health NZ.

12. The GPS was used as the prioritisation framework for the actions in the NZHP. However, the number of objectives and expectations that Health NZ must give effect to limits our ability to make meaningful additional investments in areas outside of the 64 priority area expectations. Note that the 13 financial expectations are addressed in our Statement of Intent 2024-2028 and Statements of Performance Expectations (SPE) 24/25 and 25/26.

13. There are 62 numbered actions in the NZHP. Because the Health Target Implementation Plan and the Mental Health and Addictions Targets Implementation Plan are part of the NZHP, the actions in those plans are considered to also form part of the NZHP.

14. Some numbered actions in the NZHP address a single GPS expectation, but many address several different expectations.

15. Our commitment to financial sustainability is covered in Section 6 of the NZHP and also in the Health Delivery Plan, which is referenced within the NZHP. We note that your priorities from your letter of expectations are also addressed in the Health Delivery Plan and in our SPE for 2025/26.

16. We have prepared a self-assessment of the NZHP against the requirements of the Act attached as Appendix 2. Based on this assessment, we consider that the NZHP meets the requirements of the Act.

Vote Health Budget Initiatives

17. As the version of the NZHP reviewed by Audit NZ was prior to the Budget 25 funding announcements, initiatives funded via Budget 24 are specified in the NZHP but initiatives funded by Budget 25 are not.

18. We could publish updates in respect to Budget 25 and 26 as companion (unaudited) documents on our website alongside the NZHP should you wish.

Audit opinion

19. The A-G issued a “Disclaimer of Opinion”, noting that he is not able to form an opinion on whether the NZHP provides a reasonable basis for delivering publicly-funded health services to achieve desired improvements in health outcomes, or gives reasonable effect to the Government Policy Statement on Health.

20. This outcome follows discussions between Audit NZ and Health NZ, and amendments made by us as a result to the disclosures made in section 6 of the NZHP around costing of the plan. The result is, in our view, an improvement on the initial draft audit opinion which was an “Adverse Opinion” stating that the plan was not costed.

21. We note that the Act does not define the term a ‘costed plan’ (see para 3 above and para 25 below).

22. Despite the context of an organisation like Health NZ – suffering the deficiencies in inherited systems and processes (which we explained to Audit NZ and documented in the plan and the Commissioner’s letter of representation – see para 25) – Audit NZ expected a level of traceability and granularity from activities to financials that is not achievable now given the state of maturity of our systems and the time lost in the first two years of establishment of Health NZ.

23. This may be a function of Audit NZ’s operating procedures and / or the accounting standards that Audit NZ is applying – i.e., the concept of an “audit” to those accounting standards may be irreconcilable with the intended purpose, and evolutionary nature, of Health NZ and its planning capabilities.

24. Health NZ expects that, by the time the next NZHP must take effect (from 1 July 2027),

its systems and processes will be sufficiently mature to be able to offer the level of traceability and granularity from activity to finances that Audit NZ expects. This scenario aligns with advice (from the Treasury and the Ministry to the then Ministers of Finance and Health) in 2022 on likely timeframes for producing a costed plan. This advice was produced to seek decisions and guide processes to prepare for decisions about multi-year funding via Budget 2024.

Commissioners' representations about the NZHP

25. As part of preparing the final NZHP, Commissioners were required to make representations to the Auditor-General about the NZHP and its preparation. These were made by Commissioner Levy and Deputy Commissioner Jarrold and are set out in Appendix 2 of the NZHP and below:

New Zealand Health Plan is a substantially developed Plan that will continue to evolve

1. *The Act states that the purpose of the Plan is to provide a 3-year costed plan for the delivery of publicly funded services by Health New Zealand.*
2. *There is no definition in the Act of the term "costed Plan". The term is not used in any other New Zealand legislation.*
3. *As an organisation, Health New Zealand is still maturing, having been established less than three years ago. The Minister of Health has expressly recognised that the systems and processes that Health New Zealand inherited from some of the previous District Health Boards were not adequate for the purpose of overseeing the financial and non-financial performance of Health New Zealand.*[1]
4. *Within the first two years of operations, Health NZ had not focussed sufficiently on building an operating model that ensured alignment between financial reporting and management accountabilities. This meant one of the key objectives of the health reforms – to achieve integrated planning, financial management and service coordination – has not yet been achieved. This was recognised in the recently published "Health NZ Financial Management Review" undertaken by Deloitte, which expressly acknowledges the material challenges which resulted from the shift from a decentralised to a national operating model. We are still developing systems and processes that in due course will reflect a mature, collaborative, and well-planned organisation.*
5. *In that context there is material uncertainty as to what the term "costed Plan" was realistically intended to mean at this stage of Health New Zealand's maturity journey.*
6. *As noted in the Plan, when Health New Zealand was established, it was anticipated that it will take at least two full three-year planning cycles to develop and implement new systems and processes that will enable the services that we provide to be costed.*
7. *Despite that expectation, significant work has already been undertaken in relation to activity and production planning and setting budgets, and some work has been undertaken towards developing nationally consistent approaches to costing. The linkages between planning, budgets and costing will (going forward) be developed to a degree of granularity*

[1] https://www.beehive.govt.nz/release/commissioner-replaces-health-nz-board

and traceability that will in due course provide stronger support for your audit processes.

8. *Our responsibility therefore is to develop and submit to the Minister a Plan that reports on the activities that we are undertaking, presents the outputs of our work to date, and describes the further progress we intend to make in the development of a plan in which all the services we provide are costed. We take that responsibility seriously.*

Assessment of population health needs

9. *The Plan contains a summary of the published Health Status Report on pages 14 to 17, together with a link to the full Health Status Report on our website. It is our view that the Health Status Report meets the requirements of the Act that the Plan must contain an assessment of population health needs. We are of this view because the Health Status Report does assess population health needs and identifies opportunities for outcome improvement (including equity).*

Prioritised improvements

10. *The Health Status Report assisted us to determining our desired improvements for equitable health outcomes which are described on pages 7 to 8 of the Plan. Our Entity Performance Framework set out on page 60 to 61 provides a clear line of sight on how we will know we have made measurable improvements in health outcomes.*

11. *Priorities for how we should go about achieving the improvements are derived from the GPS – namely actions focussed on improving access, timeliness or quality of healthcare services. These actions are outlined on pages 18 to 43. Together, these actions are intended to lead to desired improvements in health outcomes.*

12. *The actions are our best estimate of what is able to be achieved within the three years commencing 1 July 2024 to give effect to the objectives and expectations in the GPS.*

Health sector principles

13. *We confirm that, in developing the Plan, we have been guided by the health sector principles as far as reasonably practicable, having regard to all the circumstances, including any resource constraints (as required by Section 7(2) of the Act).*

Underlying information and assumptions

14. *We have provided you with all the supporting information that has underpinned the Plan. The Plan has been prepared using the best information currently available to us, noting the limitations described on pages 7 to 8 of the Plan around our maturity in integrated nationwide operational and financial planning and pages 44 to 48 on fully understanding our cost base, and our plans to move to activity-based planning.*

15. *Accordingly, the underlying forecast information included in the Plan is our best estimate, at this point in time, of the events that are anticipated to occur over the three-year period commencing 1 July 2024.*

16. *All significant forecasting assumptions have been included in the preparation of the forecast information and have been provided to you for testing the underlying forecast information. Where significant forecasting assumptions have a high level of uncertainty, we*

described that uncertainty to you with their potential effects on the forecast information.

Performance framework

17. *The performance measures specified or referred to on pages 60 to 65 of the Plan reflect how we will measure the outcomes and impacts of the actions intended to be achieved by Health New Zealand in giving effect to the GPS.*

General

18. *We accept that we are responsible for the development of a Plan.*

19. *For the reasons noted above, we consider that we have discharged, and are continuing to discharge, that responsibility to the best of our ability given the acknowledged deficiencies of the systems and processes that Health New Zealand inherited at its establishment. We further consider that significant progress has been made in addressing these deficiencies, particularly on the areas of activity and production planning and budget setting, and we have a roadmap to guide our work to improve our costing.*

20. *We have complied with our responsibility to engage with the Ministry, other health entities, relevant Māori organisations, and individuals and organisations that Health New Zealand deemed necessary to prepare the Plan (as set out in sections 20(1)(b)(i) and 53(1) of the Act).*

21. *We confirm that (having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves) we have provided you with:*

    - *all information that is relevant to preparing and presenting the Plan; and*
    - *unrestricted access to persons within Health New Zealand from whom you determined it necessary to obtain audit evidence.*

22. *We confirm that all minutes of meetings of the Commissioner and Deputy Commissioners and their sub-committees (as well as those of the previous Boards and sub-committees of Health New Zealand and Te Aka Whai Ora) held to date in connection with the Plan have been made available to you for inspection, including summaries of recent meetings for which minutes have not yet been prepared or approved.*

23. *We have provided you with the Health Status Report and health target high-level implementation plans that are part of the Plan and website links to other relevant published plans which form part of Health New Zealand's overall planning landscape, and confirm there are no other documents that will accompany the Plan. The Health Status Report is consistent with the other parts of the Plan, and we have taken all reasonable steps to ensure that the Plan does not contain any material misstatements.*

24. *The Commissioner and Deputy Commissioners accept responsibility (in the period since 1 July 2024) for establishing and maintaining systems and processes that provide a reasonably reliable basis for development of the Plan, and for deriving its underlying information. We have made substantial progress towards implementing and strengthening our processes to further support this objective.*

25. *The Commissioner and Deputy Commissioners accept responsibility for the electronic*

presentation of the audited Plan and audit report, and that the information presented on the website will be the same as the final signed version.

26. We have assessed the security controls over audited forecast information and the related audit report and are satisfied that procedures in place are adequate to ensure the integrity of the information provided.

Finalisation of the NZHP

26. On 20 May 2025 Commissioners approved the final NZHP (with amendments made to address Audit NZ feedback) and on 23 May signed the letter of representation (LoR). The A-G provided his final signed audit report on the 23 May 2025. Both the LoR and the A-G report are included as appendices in the NZHP provided to you with this briefing for approval.

27. Following these finalisation steps, we submitted the NZHP, opinion and draft briefing to the Ministry of Health for its review and feedback and to enable it to be ready to provide you with advice on whether to approve the NZHP or not. The Ministry suggested we include information in this briefing on how stakeholders will be kept up to date about progress – noting that the first year is complete – and how this will be reported. This is addressed below.

28. While the A-G is not able to form an opinion on whether the NZHP provides a reasonable basis for delivering publicly-funded health services to achieve desired improvements in health outcomes, it is open to you – based on your knowledge and information provided to about Health NZ's finances and taking into account the disclosures Health NZ has made in section 6 of the NZHP – to determine that the plan is sufficiently costed for you to approve it.

29. If you approve it, the plan is "made" (s53(3) of the Act).

Monitoring and reporting on the NZHP

30. Despite the NZHP not yet being final, Health NZ has been tracking delivery of actions quarterly and maintaining records of our achievement of milestones in the plan.

31. The Pae Ora Act requires Health NZ to issue an annual report on the plan (once audited by the A-G). So, if the NZHP is approved, Health NZ would work to issue a report on its progress in year one by the end of this calendar year. From 2025/26 onwards, we could include content in our published quarterly reports about progress with the actions in the plan.

Next steps

32. We understand that the Ministry of Health has provided you with advice on approval of the NZHP.

33. If the NZHP is approved, you are required, as soon as practicable after, to table the plan in Parliament. Health NZ will provide you with hard copies ready for tabling once you confirm your approval.

34. Health NZ will then organise for the plan to be published. We have a draft Communications Plan which we will share with your office for feedback.

Health NZ self-assessment 28 May 2025 against the Pae Ora Act (Healthy Futures) 2022

Key- ✓ complies; ✓ partially ✗ does not comply

s 50 New Zealand Health Plan	Self Assessment
(1) Health NZ must develop a New Zealand Health Plan.	✓ When Te Aka Whai Ora existed, we worked in partnership to develop the plan. Since the Hauora Māori Services Directorate within Health NZ has been created, we have continued to work in partnership with that Directorate to finalise the plan.
(2) The purpose of the plan is to provide a 3-year costed plan for the delivery of publicly funded services by Health New Zealand.	✓ Costings, with traceability from activity to financials, have not been able to be provided to a standard that satisfies Audit NZ. However, the term "costed plan" is not defined in the Act and, in our opinion, can (and should) be interpreted in the context of Health NZ's level of financial maturity having been established a short time ago and needing to bring together complex information from 28 former entities. Section 6 of the NZHP outlines budget allocations and forecast volumes for key services as well as what Health NZ has done so far, and the improvement journey to be taken, to meet the requirement for costing its funded and delivered services in the next NZHP 2027-2030. This is further addressed in the Letter of Representations in Appendix 1.
(3) The plan must give effect to the GPS.	Our analysis of the actions in the NZHP shows that they map to the objectives and expectations in the GPS. The actions will give effect to the GPS, within the funds available to Health NZ.
(4) In developing the plan, Health NZ must also take into account— (a) the functions and services of other health entities and government agencies that contribute to improving health outcomes; and (b) the roles of the Cancer Control Agency, the Health and Disability Commissioner, the Health Research Council, the Mental Health and Wellbeing Commission, and the Ministry (including the Public Health Agency); and (c) the functions and services of non-government agencies; and (d) the preferences and priorities specified in locality plans.	✓ All matters were considered during development of the plan (see s51(e) below)

S51 New Zealand Health Plan	Self-Assessment
(a) contain an assessment of population health needs; and	✓ The NZHP includes a section about the Health Status Report (HSR) and a link to the published HSR.
(b) identify— (i) desired improvements in health outcomes (desired improvements); and (ii) priorities for the desired improvements; and	✓ The HSR supported Health NZ to identify the desired improvements in health outcomes and to identify actions that will support the achievement of those desired improvements. Priorities are outlined in Section 1 of the NZHP. The Government's priorities for improvements in health outcomes set out in the GPS align very closely with the health needs assessment in the HSR (noting that the Minister and Ministry of Health had access to the HSR prior to finalising the GPS and that core staff from the Ministry involved in developing the GPS attended key Health NZ health plan development workshops that took place in September 2023). The NZHP includes our Entity Performance Framework (from our Statement of Intent 2024-2028 (SOI)) which sets out our high-level population health outcomes and intermediate outcomes and describes how these connect with the Impact measures. These measures reflect the following three priority areas of the GPS which we describe as our prioritised desired improvements: • Access: every person regardless of where they live in New Zealand, has equitable access to the health care services they need. • Timeliness: people can access the health care and services they need, when they need it in a prompt and efficient way. • Quality: health care and services delivered in New Zealand are safe, easy to navigate, understandable and welcoming to users, and are continuously improving. The Government's five health targets and five mental health and addiction targets sit alongside our Impact measures.
(c) specify, where appropriate, measurable outcomes for those priorities, including outcomes that are culturally specific; and	✓ See Section 7 (Monitoring and Reporting) and our SOI and published health target implementation plans. Read in conjunction with the SOI where our measurable outcomes are specified. The desired improvements in health outcomes or intermediate outcomes are the measurable outcomes referenced in the NZHP. We have produced a visualisation which maps all the measures in our SOI, annual Statements of Performance Expectations and the NZHP against our Entity Performance Framework. We will likely publish this on our website, ideally alongside publication of the NZHP.

(d) describe how health entities will deliver service and investment changes to achieve the desired improvements, including— (i) how Health NZ will provide and commission services to achieve the desired improvements; and (ii) how other health entities will contribute to achieving the desired improvements; and	✓ The actions in the NZHP describe how Health NZ will provide and commission services to achieve the desired improvements. Desired improvements are articulated as above. These are essentially measured by impact measures which contribute to desired improvements as outlined in the SOI and as part of the Entity Performance Framework. The Act (section 4), defines health entities (other than Health NZ) as Pharmac, HQSC or the NZ Blood and Organ Service. HQSC is named as a key contributor to actions in section 2 of the NZHP. Appendix 1 to the Plan has a summary table that describes how the health entities contribute to health outcomes.
(e) describe how the matters in s50(4) have been taken into account	✓ When developing the Plan we reviewed the SPE and SOIs of other health entities and government agencies, hosted a webinar, and welcomed submissions. Written submissions were considered and incorporated where relevant. For example, Alzheimer's NZ, NZ Dementia Foundation, Dementia NZ and the Mate Wareware Advisory Rōpū recommended including an action to implement the Dementia Mate Wareware Action Plan. Appendix 1 has a table of all the organisations that Health NZ considered the roles and functions of when developing the plan and how they contribute to health outcomes. Several other health entities and government agencies contributed to our development of the plan by submitting detail of their activities in addressing the social determinates of health The roles of the 5 health entities named in 50(4) have also been taken to account through the process described above. They have also been named throughout the NZHP where appropriate, such as in the sections that focus on modifiable risk factors and long-term conditions. For example, the tobacco and alcohol desired improvement identifies how the Public Health Agency will contribute to the desired improvements. Locality formation and plans have been delayed through amendment to the Pae Ora Act and are therefore not an input into the plan. The plan does reference the importance of the community health plans being developed by Iwi Māori Partnership Boards in influencing the commissioning of services.
(f) describe how government agencies, non-government agencies, organisations, and individuals will contribute to achieving the desired improvements; and	✓ Within each section's actions or milestones, other organisations or individuals are articulated if they play a key role in contributing to delivery of the action or milestone. The six Pae Ora health strategies were informed by engaging with whānau, providers, organisations and community. The strategies in turn informed the content of the GPS and the NZHP.

	Some key government agencies identified in the NZHP include Cancer Control Agency, Public Health Agency and Health Quality & Safety Commission. Some key non-government organisations identified in the NZHP include Primary Healthcare Organisations, IMPBs and churches. Some key individuals identified in the NZHP include nurse practitioners, pharmacists and general practitioners. Section 2 on consumer and engagement voice also highlights the role of individuals. Hauora Māori partners are also identified, given their key role in the provision of primary and community care, in providing options and choice in care, and in supporting timely access to services.
(g) set out— (i) key services and activities to be delivered; and (ii) key performance measures; and	✓The tables in Section 6 of the NZHP detail the key services provided across each output class and the activity expected to be delivered over the life of this plan. The national minimum range of services funded for eligible people by Health NZ, and other specified health entities and agencies, is outlined in the Service Coverage Expectations available from Ministry of Health. Section 7 sets out the key performance measures and incorporates, by reference, other relevant measures set out in the SPE and SOI in addition We note the GPS (except for health targets) is silent on milestones/ targets for each of the 3 years). We note 13 of 79 GPS measures currently have no clear definitions or baselines, of which 5 are possible to calculate if we had definitions to ensure we have interpreted the measure currently.
(h) set out how Health NZ — (i) will achieve the purpose of this Act; and (ii) will engage with Māori, protect Māori interests and aspirations, and empower Māori to improve their health; and (iii) have been guided by the health sector principles in the development and content of the New Zealand Health Plan; and	✓The purpose of the Act is explicitly stated in the introduction of the NZHP. Health NZ will achieve the purpose of the Act by giving effect to the GPS, government priorities and addressing the desired improvements noting the Health Status Report identifies gaps in outcomes for priority groups. This, and our focus on Māori as a high need group, is outlined in section 1. Te Aka Whai Ora used the wealth of engagement information from hauora Māori organisations/ whānau/ hapū/ iwi that informed and shaped the six Pae Ora health strategies to inform the NZHP. This includes Pae Tū, the Hauora Māori Strategy, which was informed by a series of regional wānanga. Iwi-Māori partnership boards (IMPBs), Te Whiri Kaha | Māori Clinical Senate, hauora Māori partners and others have contributed. IMPBs provided feedback on a NZHP draft and have an ongoing role providing opportunities for Māori to exercise decision-making authority in planning. Engagement with Māori on the NZHP was achieved via Te Aka Whai Ora. After their disestablishment, we have continued to work in partnership with the Hauora Māori Services Group within Health NZ in the development of the NZHP.

	The plan references the importance of the community health plans being developed by Iwi Māori Partnership Boards in empowering Māori to determine priorities and processes for health improvement. Development of the NZHP has been guided by the health sector principles. Refer to the health sector principles analysis for examples. There is an explicit statement about this in the NZHP in Section 1 in the 'Government health priorities for Māori' section
(i) set out any other matters the Minister directs	✓ Ministerial directions must be issued in accordance with the Pae Ora Act and Crown Entities Act and published in the *Gazette*. No directions from the Minister were issued about the NZHP, however drafts of the plan were shared with Minister Reti in 2024 prior to it being finalised for submission to the OAG and edits were made to address his feedback. Drafts were also shared in 2024 with the Ministry of Health and its feedback was considered and addressed.
s53 Process for preparing the NZHP	**Self Assessment**
(1) In preparing the New Zealand Health Plan, Health New Zealand must engage with— (a) the Ministry; and (b) other health entities; and (c) individuals and organisations that Health New Zealand considers appropriate.	✓ Engagement occured during development of the NZHP (see assessment of s50(4)(e) above)
(2) The plan must be submitted to the Minister after it has been audited by the Auditor-General.	✓ The NZHP has been audited by the A-G and an opinion issued and included in as an Appendix in the document.
(3) The plan is made when the Minister approves it. (4) Subsection (1) does not apply to any amendments that do not have a significant impact on consumers or providers (other than Health NZ). (5) The plan must, as soon as practicable after it is made, (a) be presented to the House of Reps; and (b) be made publicly available.	If the NZHP is approved by the Minister, the Ministry would support presentation of it to Parliament and Health NZ would ensure it is published on our website