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Statement of Intent

2026 - 2030

Ministerial Statement of Responsibility

I am satisfied the information on strategic intentions prepared by the Serious Fraud Office is consistent with the policies and performance expectations of the Government.



Hon. Mark Mitchell

Minister responsible for the Serious Fraud Office

Director Statement of Responsibility

In signing this information, I acknowledge that I am responsible for the information on strategic intentions for the Serious Fraud Office. This information has been prepared in accordance with section 38 and section 40 of the Public Finance Act 1989.



Karen Chang

Chief Executive and Director
Serious Fraud Office

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Minister's foreword

New Zealand has an international reputation as a society with low levels of corruption, and institutions and financial systems that are held in high trust and widely respected for their transparency and integrity. The Serious Fraud Office (SFO) helps guard this reputation through its work in prevention, detection, investigation, and prosecution.

The SFO's work is a key part of New Zealand's insurance policy, helping give investors confidence that our country does not tolerate fraud and corruption.

In recent years the SFO has been building fraud prevention capability in the public sector through its Counter Fraud Centre. This is important work that helps agencies protect the taxpayer funds they are responsible for. We are in a challenging fiscal environment, and every dollar saved is a dollar that can be spent on serving the public interest.

Over recent years I have welcomed the SFO's increasing external engagement and strengthened public profile. They have a key role in promoting awareness of corruption and fraud risks. Initiatives such as the Foreign Bribery reporting campaign and Anti-Corruption Taskforce pilot are excellent examples of this.

This Government recognises the importance of having an independent agency dedicated to addressing serious fraud and corruption, protecting our country's reputation and

upholding the integrity of our institutions. With a broad reach across all industries, its work helps to safeguard New Zealand's business sector and supports economic prosperity, which is particularly critical in today's environment.

As Minister responsible for the SFO, I look forward to a continued productive relationship with the agency as it enters its next phase building upon the progress made in its previous Statement of Intent.



Hon. Mark Mitchell

Minister responsible for
the Serious Fraud Office

Director's introduction

I am proud to lead the Serious Fraud Office, a highly specialised agency whose mission is to disrupt and deter serious fraud and corruption in New Zealand. The SFO has a significant impact which reaches beyond our immediate casework and is critical to our country's wellbeing.

Our Statement of Intent (SOI) provides a strong framework and strategic direction to ensure we are putting our resources to the best use for the betterment of New Zealand.

In our last SOI, we outlined four strategic priorities – target cases with the greatest potential impact, lift counter fraud culture and capability in the New Zealand public sector, enhance stakeholder engagement and invest in our people and infrastructure to meet and anticipate our operating environment.

We are pleased that these priorities have proved effective and remain largely enduring, suggesting we are on the right path in delivering important outcomes for New Zealand. We intend to build on these as we look to the next four years.

The 2023-27 SOI outlined how we intended to take an intentional and proactive approach to selecting the right cases. We have made great progress in this area, building our intelligence and detection function and developing Strategic Areas of Focus which have assisted in communicating where we are prioritising our resources. We have sought opportunities to maximise the impact of these cases and make the SFO's work more visible.

Moving ahead we will continue this work, strengthening our operational intelligence and detection capabilities to ensure we are

detecting current threats as well as scanning the horizon for what is ahead.

Today's world continues to be characterised by a turbulent geopolitical climate and associated economic uncertainty. In New Zealand, company liquidations have been reaching levels not seen in over a decade. It is during these times that the SFO's value is most acute, safeguarding New Zealand's reputation as a safe place to do business.

Ensuring we are as prepared as possible to protect public funds from fraud is also key. Our Counter Fraud Centre has matured significantly and we regularly receive excellent feedback from public sector agencies about the assistance we have provided in strengthening fraud controls. The Anti-Corruption Taskforce pilot led by the SFO in 2025 gave us a good indication of the maturity of the New Zealand public sector's fraud and corruption controls, and suggested there is more work for us to do in this area.

A key focus for me since joining the SFO has been enhancing our relationships with stakeholders. Connection is critical to maximising case impact, detecting the right cases and to bolstering the system response to fraud and corruption. We have made a concerted effort to become a more visible and trusted partner, and have been heartened by the results we have seen and feedback

we have received. This tells us we are on the right track and we will continue to build on this work.

Recognising the dynamic environment we operate in, we have introduced a technology-focused priority. Technology impacts both the way fraud is committed and the way we investigate and prosecute. As a highly specialised agency with a lean support function, efficiency gains through technology can have a significant impact on our capability and resourcing.

While technology has been a key part of the SFO's work for many years, particularly within our Electronic Forensics Unit, this priority signals the intentional approach we intend to take in ensuring we are utilising it effectively as well as staying ahead of emerging threats.

Our people are our key asset and the backbone of everything we do. Their expertise, and the health of our organisation as a whole, is the foundation which allows us to focus on our strategic priorities and ultimately deliver meaningful outcomes for New Zealand.

The wellbeing of the SFO will continue to be an enduring priority as we work towards hardening New Zealand as a target for fraud and corruption, ensuring our country's continued reputation as a safe place to do business, and helping our public institutions remain robust, stable and trusted.



Karen Chang

Chief Executive and
Director



What we do

Our purpose is to protect New Zealand's economic and financial wellbeing. We achieve this by disrupting and deterring serious fraud and corruption through prevention, investigation and prosecution.

The SFO is New Zealand's lead law enforcement agency for the detection, investigation and prosecution of serious and complex fraud, including corruption. This includes activities directed at making the commission of financial crime more difficult, and its detection and prosecution more effective. We administer the Vote: Serious Fraud, reporting to the Minister of Police, who is responsible for the SFO.

Our work helps to protect New Zealand's reputation for transparency, integrity and low levels of fraud and corruption. It contributes to strong and stable public institutions and supports investor confidence in the integrity of the country's financial system.

Investigation and prosecution

The SFO's core work is the detection, investigation and prosecution of serious and complex financial crime. We are a relatively small organisation with a team of highly skilled experts who are recognised for their strong technical competence in forensic accounting, electronic forensics, financial crime investigation and complex criminal prosecutions.

The SFO was established in response to the fallout from the 1987 share market collapse and the ensuing economic recession, which exposed serious and complex corporate fraud on a magnitude never seen before in New Zealand. Such cases are complicated and time-consuming to investigate, and the offending can be extremely difficult to detect and successfully prosecute.

The Serious Fraud Office Act 1990 provides the SFO with specialist investigative powers enabling us to effectively carry out this role. In April 2026 the Serious Fraud Office Amendment Bill was introduced to Parliament, with a targeted package of reforms to the Act focused on the SFO's investigative search warrant provisions, and evidence admissibility test. The reforms are designed to ensure that the SFO has the tools necessary to operate effectively and efficiently in a modern and increasingly complex environment. The bill was referred to the Justice Select Committee, which was due to report back to Parliament by 31 August 2026.

Our investigation teams are structured differently from other law enforcement agencies. Cases are investigated by multidisciplinary teams made up of highly skilled investigators, forensic accountants, investigating lawyers, electronic forensic investigators, document management specialists and e-discovery experts. Based on the Roskill model, this structure is considered international best practice for investigating complex financial crime.

We generally have about 30-40 investigations and prosecutions open at any one time. We focus our specialist resources on those cases which have the greatest potential to disrupt and deter serious fraud and corruption. This includes cases that involve public funds, have the potential to undermine trust in the public sector or threaten New Zealand's reputation as a safe place to invest and do business. Cases

are carefully assessed against criteria including the scale and complexity of the fraud, impact on victims and any relevant public interest considerations. We also develop and publish strategic focus areas so stakeholders can better understand our priorities and where we are focusing our resources.

We have an established Electronic Forensic Unit, which is internationally recognised for its expertise. As technology evolves, so do the avenues for fraud and the volume of evidential data. Typical SFO cases now comprise millions of documents - requiring specialist skills to manage, examine and prepare for disclosure. Data volume is an increasing challenge for law enforcement agencies worldwide, which must all adapt to deal with the massive growth in digital evidence, the challenges in reviewing information for relevance and disclosure and the associated storage costs.

Prevention of fraud and corruption

We play a role in preventing financial crime, including corruption, and making the commission of fraud and corruption more difficult. We do this primarily by lifting the counter fraud culture and capability in the New Zealand public sector through our Counter Fraud Centre - Tauārai Hara Tāware (CFC).

The CFC works alongside the operational team to amplify the impact of its work by sharing knowledge gleaned through SFO investigations, as well as best practice from our overseas counterparts, to help build resilience to fraud and corruption in the public sector, including local councils.

It works with public sector organisations to help them understand fraud and corruption risks and reduce the impact of offending, including

through bespoke fraud prevention support services. The CFC is strongly connected with key government agencies which have an oversight or integrity role and also works closely with members of the international counter fraud and corruption community.

Strengthening the system response

The SFO is one of a number of agencies in New Zealand with responsibility for detecting, investigating and prosecuting fraud and corruption. We lead initiatives and use our expertise to help bolster the system response, and contribute to financial crime and corruption policy as required. We also contribute to non-financial crime policy initiatives across the justice sector and wider government.

Meeting New Zealand's international obligations

Despite its size, New Zealand is a key member of the international anti-corruption and counter fraud community. Membership enhances our ability to address the threat of corruption in New Zealand and is key to maintaining our reputation as a safe place to do business. Along with the benefits of membership come international obligations and commitments, many of which the SFO fulfils on behalf of New Zealand.

Over the next two years, New Zealand will continue to be subject to on-going reviews under the United Nations Convention Against Corruption (UNCAC) and the Organisation for Economic Cooperation and Development's (OECD) Convention for Prevention of Bribery in International Business Transactions. The SFO will also continue to provide assistance as lead examiners supporting New Zealand's role as peer reviewers for Canada (OECD's Anti-Bribery Convention).

Our context

New Zealand has long been viewed as a country with low levels of fraud and corruption, and this reputation brings huge benefits. But despite our global standing, as a country we are not immune, and the threat is escalating.

Exacerbated by rapid advancements in technology, fraud is growing in both scale and sophistication. Fraud (including cybercrime) is New Zealand's most prevalent crime type, showing substantial growth while the prevalence of other personal crimes (such as theft and damage, and interpersonal violence) has decreased over time. In 2025, 10% of adults experienced at least one incident of fraud and cybercrime, compared to 8% in 2018.¹

At the same time, we are living through a particularly turbulent time in modern history, which is causing significant economic uncertainty and pressure.

History has shown that serious and complex financial crime increases during economic downturns, but may take time to be detected. Financial pressures may make people more likely to commit fraud, while desperation can make people more susceptible to being deceived.

As financial crime evolves, its investigation and prosecution has become inherently more resource intensive. This trajectory is expected to continue and is driven by:

- exponential growth in the volume and density of data involved in every case
- increased legal process risk due to the volume and scope of evidence/information involved

- larger international trans-border transactions and asset flows
- more sophisticated offending and legal defence of offending

New Zealand has also seen a steady decline in its Corruption Perceptions Index rating, slipping from first equal in 2019 to fourth in 2025. While this ranking is still high, Transparency International noted that the continued slide and corresponding drop in score reflects diminished confidence in the integrity of our public sector. Importantly, New Zealand relies on its low-corruption reputation to support overseas investment and economic growth.

In 2025, the SFO (with support from NZ Police and Public Service Commission) launched an Anti-Corruption Taskforce pilot initiative, with the aim of building a clearer, system-wide picture of corruption and fraud risks across the public service. It found that cases of internal fraud and corruption are almost certainly being under-reported. While some of the agencies which took part in the pilot had strong controls in place to detect and prevent internal fraud and corruption, the pilot found that others were underprepared.

While detection of internal fraud and corruption is critical, implementing prevention controls is a more cost-effective approach than trying to investigate or recover losses later. The SFO's Counter Fraud Centre (CFC) was established

¹ New Zealand Crime and Victims Survey 2025 (Cycle 8)

during the response and recovery phase from the COVID-19 pandemic, in recognition of this. The centre has built solid foundations and made good progress in improving New Zealand's counter fraud response.

Like our international partners, New Zealand has a multi-agency counter fraud model with a range of agencies responding to fraud. Many agencies investigate offending within their mandated area (both fraud and non-fraud) while Police and the SFO respond to fraud and corruption across all sectors.

The SFO's specialist capabilities are focused on the more serious and complex end of offending. We generally take the large-scale, complex cases that are beyond the mandate or capability of other agencies. These cases are time-consuming to investigate, and the offending can be extremely difficult to detect and successfully prosecute.



How we measure our performance

The SFO is able to take a limited number of cases each year, and seeks to commit its specialist expertise to those which will have the greatest potential impact, and which are outside the capabilities of other agencies.

When measuring progress towards our outcomes, performance measures which focus solely on quantitative results may not meaningfully reflect the wider impact of our work.

Our Outcome Indicators are largely narrative-based. This allows us to better demonstrate the impact of our work, which due to its nature can have what may seem contradictory impacts in the short term. For example, prosecutions of corporate fraud could impact on trust in business integrity – but it is only through deterring such behaviour that we are able to stop its spread and ensure our continued strong reputation as a safe place to do business.

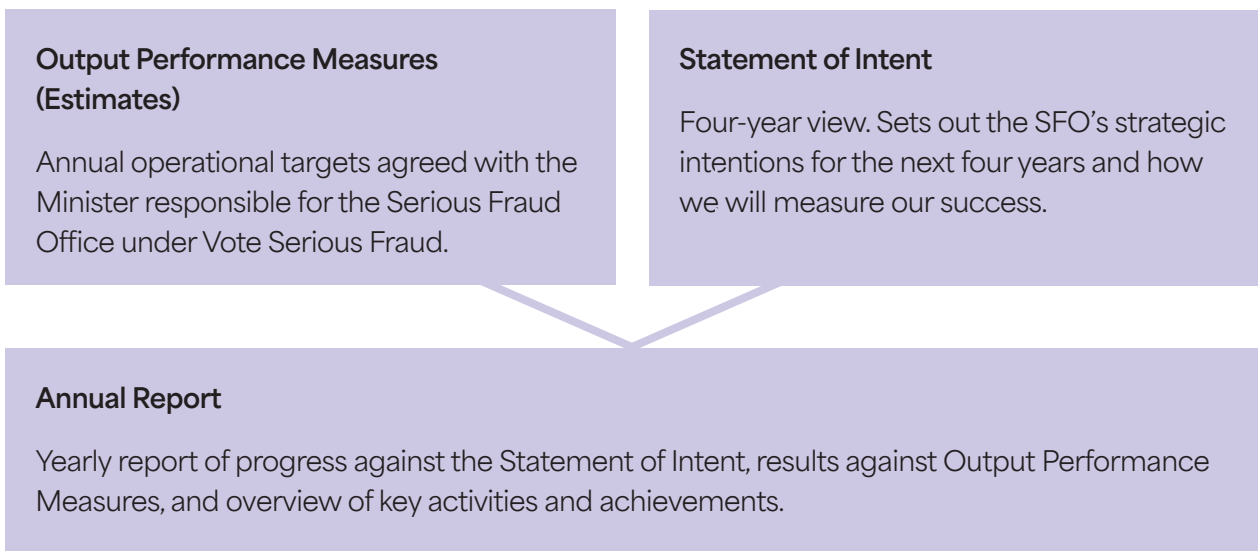
Progress will be reported in our Annual Report, using both qualitative and quantitative data to provide evidence and help tell our

performance story. Where the SOI outlines how we will measure progress towards our strategic intentions, the Estimates set our operational performance in delivering our activities. In essence, the SOI measures strategic performance and the Estimates measures operational performance.

In our Annual Report we will be combining reporting on our Output Performance Measures and the Outcome Indicators as this provides a more meaningful assessment of the SFO's overall performance.

We have developed an integrated performance measures framework for the internal monitoring of performance. This brings together our Output Performance Measures and the Outcome Indicators, and provides a more robust framework for reviewing and modifying each of our measures.

Our reporting framework



Our purpose

We protect New Zealand's economic and financial wellbeing.

Our mission

Disrupt and deter serious fraud and corruption.

Our priorities



Case impact

Target cases with the greatest potential impact, maximising the SFO's specialist expertise



Prevention

Lift counter fraud culture and capability in the New Zealand public sector



Connection

Enhance stakeholder engagement and system contribution - domestic and international



Future focus

Take an innovative and anticipatory approach in the face of evolving technology.

Our outcomes



New Zealand is a hard target for fraud and corruption.



Our reputation is strong as a safe place to do business.



Public institutions are robust, stable and trusted.

Case impact



Target cases with the greatest potential impact, maximising the SFO's specialist expertise

Serious and complex fraud is not limited by sector and industry, and the range of matters that could potentially be investigated by the SFO is wide. Our broad reach is essential to our effectiveness. However we are a specialised agency, calibrated for complexity rather than for volume.

The investigation of our cases requires highly specialised skills, which take years of training and experience to develop. These skills are rare and largely unique to the SFO in the context of law enforcement in New Zealand. Against this backdrop is the increasing complexity, and resource intensity, of investigating and prosecuting serious fraud and corruption.

Because we can't do it all, we must take a strategic approach to case selection. We aim to choose cases that will create a ripple effect in disrupting and deterring offenders, with impact that reaches beyond a successful prosecution.

To ensure we are detecting the right cases, it is critical that we understand our dynamic and rapidly-evolving environment. While referrals from our partners are important, we must also take a proactive approach to case detection. We have built strong operational intelligence capabilities, with the focus of delivering actionable leads for case detection. We will continue strengthening and refining these, ensuring we are looking ahead and identifying risks on the horizon. We will ensure we are plugged into the wider financial crime ecosystem and are leveraging this connection effectively.

To assist stakeholders with understanding our current priorities and to stimulate referrals relevant to these priorities, we developed Strategic Areas of Focus (for example, 'Corporate or commercial fraud that risks harm to New Zealand's significant trade-related industries'). These focus areas have been a useful tool in raising awareness about the SFO's mandate. We are now using them to target our proactive detection efforts. We will continue to refine and promote these focus areas to ensure we are responsive to issues that are most critical in our current environment.

We recognise that the impact of pursuing a case can be broader than whether convictions are ultimately obtained at trial. Our cases can have impact in a variety of ways, including through non-prosecution outcomes such as raising public awareness of a harmful trend or risk, informing our prevention work, by sparking legislative change or by supporting another agency to take appropriate action within their remit. We will continue to seek and prioritise opportunities to further maximise the impact of our cases and raise the profile of fraud and corruption as a threat, including through public channels, events and guidance.

How will we know when we are successful?

We will use a combination of qualitative and quantitative information to demonstrate our success. This may include:

- ▶ Narrative analysis of the impact of our cases, including heightened awareness of risk and/or systemic change, reform or improvements. This may include drawing on media coverage, relevant external data or commentary, or studies of individual cases.
- ▶ Evidence of enhanced proactive detection of cases, or referrals relevant to our strategic priorities
- ▶ Feedback from stakeholders - domestic and international.

Prevention

Lift counter fraud culture and capability in the New Zealand public sector



While investigation and prosecution will always be critical, the threat of fraud and corruption cannot be addressed through enforcement alone. Effective prevention measures are also key. Proactive fraud prevention is the most cost-effective way to reduce the harm to individuals and minimise financial loss, reputational damage and operational disruption.

We play a role in preventing financial crime through our Counter Fraud Centre - Tauārai Hara Tāware (CFC), which supports the public sector to remove opportunity and make the commission of fraud and corruption more difficult. As there is high public interest in reducing fraud on public funds, the CFC focuses primarily on lifting counter fraud culture and capability in the New Zealand public sector.

International experience suggests insufficient public sector fraud controls are exposing public funds to risk. This was backed up by findings from the SFO-led 2025 Anti-Corruption Taskforce, which found that some New Zealand agencies are underprepared to prevent or detect internal fraud and corruption.

The CFC focuses on building resilience and supporting the public sector to design and implement effective prevention systems. The CFC has matured significantly since its inception in 2020. It has developed a suite of guidance and tools, and gained a strong following within the public sector, across both central and local government. However, there are agencies which are yet to engage with the CFC or join one of its Communities of Practice.

With robust embedded foundations now in place, the CFC will develop a targeted plan to reach as many relevant public sector organisations as possible, including continuing to develop strong engagement across local government and enhancing connectivity with Crown Entities. It will continue building its reputation as a trusted partner, with free services that enable public sector organisations to benchmark their own control environments against domestic and international best practice.

Fraud and corruption is by nature a hidden crime, which makes understanding the scale of the problem challenging. Demonstrating the value of counter fraud activities is also difficult. The CFC will work with international counterparts to improve understanding of fraud and corruption in the New Zealand public sector, including the scale of the problem and how fraud loss and the impact of prevention activities can be measured.

The CFC is strongly connected with key government agencies which have an oversight or integrity role, including The Treasury, Office of the Auditor General and the Public Service Commission. In addition, we work closely with members of the International Public Sector Fraud Forum, including the UK Public Sector Fraud

Authority, and Australia's Commonwealth Fraud Prevention Centre, to leverage international best practice and understand the constantly evolving fraud landscape.

How will we know when we are successful?

We will use a combination of qualitative and quantitative information to demonstrate our success. This may include:

- ▶ Narrative analysis of the impact of the CFC's work, including feedback from customers.
- ▶ Demonstrable growth in engagement, such as through the Communities of Practice, engagement with Fraud Awareness Week campaigns or requests from public sector organisations for tailored support services.
- ▶ Improved understanding and discourse about the scale of fraud and corruption in the New Zealand public sector.
- ▶ Feedback, recognition or discussion from stakeholders or commentators.

Connection

Enhance stakeholder engagement and system contribution – domestic and international



The SFO must balance the confidential nature of its operations against meaningful stakeholder engagement. Enhancing connection with stakeholders ensures we better understand our operating environment and are alert to future risks. It builds awareness of the SFO's role and interests, encourages better referrals, ensures we are an active participant in discourse and supports effective communication on case outcomes and counter fraud guidance.

In recent years the SFO has made significant strides in this space. However, there is more to do, and we will continue to prioritise building on this work and maintaining relationships with both domestic and international partners. We will ensure we continue to be a visible and trusted partner, an informed voice at the table and an engaged source of expertise.

We will seek opportunities to bolster the New Zealand system response to fraud and corruption in our areas of expertise. Our system contribution supplements and complements our core operations, including contributing to the New Zealand Justice sector and supporting other domestic agencies to fight financial crime.

One of the SFO's key points of difference is our strong capability in electronic forensics, both in the specialist expertise we have developed and the technology we employ. We share this expertise with other agencies including through training and through the club-funded electronic forensics unit. We will investigate opportunities to further develop this arrangement, with the potential of broadening its impact for New Zealand.

Data and analytics are powerful in the fight against fraud and corruption, and we will support initiatives to improve and increase the lawful sharing of information, across both the public and private sectors. We will ensure we are positioned to benefit from cross-agency initiatives, in particular the work on transnational, serious and organised crime.

We will continue supporting the Pacific region in combatting serious fraud, including corruption, through our Pacific Approach strategy. New Zealand's connection with Pacific Island nations is guided by key international and regional agreements, including the United Nations Convention against Corruption, Biketawa and Boe Declarations, and Teieniwa Vision. New Zealand's economic and financial wellbeing is closely tied to the prosperity of the Pacific region. Addressing corruption risks strengthens the Blue Pacific Continent and protects Pacific countries, including New Zealand, from becoming targets of serious fraud.

In addition to domestic stakeholders, we must invest in key international connections due to the emergence of cross-border issues. New Zealand's membership in the international anti-corruption and counter fraud community enhances our ability to address the threat domestically and demonstrates our commitment to the global fight. It is also closely tied to our reputation as a safe place to invest and do business.

We maintain strong, active partnerships with our international counterparts such as in Australia, the United States, the United Kingdom and Canada. We will leverage these to ensure we are learning from overseas developments that are relevant to our operating environment. We also fulfil a range of international obligations on behalf of New Zealand, which are closely tied to our reputation as a safe place to invest and do business. This includes the upcoming OECD Working Group on Bribery's Phase 4 follow-up review of New Zealand, which will assess our response to the recommendations made by the Working Group in their Phase 4 report.

How will we know when we are successful?

We will use a combination of qualitative and quantitative information to demonstrate our success. This may include:

- ▶ Narrative analysis of agency collaboration, system improvements, more referrals or better case detection through improved connections.
- ▶ Feedback from stakeholders on connection and understanding of the SFO's work.
- ▶ Recognition of achievements in international monitoring reports, such as under UNCAC and the OECD Anti-Bribery Convention.

Future focus



Take an innovative and anticipatory approach in the face of evolving technology.

The rapidly evolving technology of today significantly impacts not only the way fraud is perpetrated, but how it is detected, investigated, and prosecuted.

Those who commit fraud have increasingly sophisticated tools such as artificial intelligence, and virtual assets such as cryptocurrency, at their disposal. Fraud and corruption is inherently more complex, investigating it is more resource intensive and we face increasing legal challenges by those we investigate.

Our focus is on anticipating the risks of tomorrow. By remaining adaptive and intentional, and by drawing on our domestic and international partnerships, we will monitor global developments such as emerging fraud typologies, virtual asset misuse, regulatory change, and technology-enabled threats so we can respond early and effectively.

These insights will guide our future priorities, resource allocation, and operational decisions. We will also explore opportunities to work more collaboratively with other agencies, enabling smarter and more efficient approaches that deliver the best value for New Zealand.

The evolving technological landscape presents new opportunities to improve how we work. We will pursue technology-enabled improvements that streamline routine tasks and allow our experts to focus on higher-value activities. At the same time, we will foster a curious and innovative workforce by equipping our people with knowledge and training. Our people will be encouraged to identify opportunities, propose ideas, and test new ways of working, while ensuring appropriate safeguards and governance are in place.

How will we know when we are successful?

We will use a combination of qualitative and quantitative information to demonstrate our success. This may include:

- ▶ Narrative analysis of system improvements through technological enhancements or detection and disruption of trends.
- ▶ Recognition in any external monitoring.



Organisational health

Organisational health underpins our ability to deliver on all four strategic priorities. Maintaining core organisational capability, stable systems, and a fit-for-purpose operating environment is essential to sustaining the SFO's capacity and capability to address serious and complex financial crime.

Our people remain the foundation of our capability. The specialist skills the SFO requires are scarce and highly contested across both the public and private sectors. In a tight labour market, and with limited ability to match external salary pressures, retaining critical expertise and maintaining a stable workforce are key to sustaining our operational effectiveness. We also continue to build a workforce with a broad mix of skills and experience, supported by workplace practices that are fair, practical, and sustainable. Where relevant to our work, we act in a way that is consistent with the principles of Te Tiriti o Waitangi.

Our operating environment depends on core systems and infrastructure that must remain reliable, secure and compliant with Government standards. Our existing technology environment underpins all SFO operations. Maintaining system stability, ensuring cyber security protections remain strong, and preserving core tools are essential to managing organisational risk and supporting frontline teams. As financial crime becomes increasingly complex, the

resilience of our processes, information management practices and corporate infrastructure must keep pace. Preserving these foundations protects the integrity of our work and ensures we remain responsive to changes in demand.

Maintaining an effective legislative framework is also a critical part of organisational health. Ensuring our legislation keeps pace with modern investigative needs and emerging offending methodologies helps preserve the SFO's ability to operate effectively within a changing legal and policy landscape. This is an ongoing stewardship function, focused on ensuring the system settings that enable our role remain fit for purpose.

Strengthening and maintaining these foundations ensure the SFO is well positioned to respond to future pressures, adapt to changes in the operating environment, and continue delivering outcomes for New Zealand. As a small agency, we also look for practical opportunities to reduce our environmental impact and contribute to wider efforts to address climate change.



Appendix - Summary table

	Strategic priority	Outcome indicator
Case impact	<p>To target cases with the greatest potential impact, maximising the SFO's specialist expertise, our work will include:</p> <ul style="list-style-type: none"> Strengthen operational intelligence capabilities, ensuring we are proactively detecting impactful cases. Continue to refine and promote Strategic Areas of Focus, ensuring we are responsive to the most critical issues and stakeholders understand where we are prioritising our resources. Maximise the impact of our cases including through non-prosecution outcomes. 	<p>We will use a combination of qualitative and quantitative information to demonstrate our success. This may include:</p> <ul style="list-style-type: none"> Narrative analysis of the impact of our cases, including heightened awareness of risk and/ or systemic change, reform or improvements. This may include drawing on media coverage, relevant external data or commentary, or studies of individual cases. Evidence of enhanced proactive detection of cases, or referrals relevant to our strategic priorities Feedback from stakeholders - domestic and international.
Prevention	<p>To lift counter fraud culture and capability in the New Zealand public sector, our work will include:</p> <ul style="list-style-type: none"> Drive growth in outreach through targeted stakeholder engagement. Improve understanding of fraud and corruption in the New Zealand public sector, including the scale of the problem and how the impact of prevention activities can be measured. Leverage international connections to maximise learnings and best practice for New Zealand. 	<p>We will use a combination of qualitative and quantitative information to demonstrate our success. This may include:</p> <ul style="list-style-type: none"> Narrative analysis of the impact of the CFC's work, including feedback from customers. Demonstrable growth in engagement, such as through the Communities of Practice, engagement with Fraud Awareness Week campaigns or requests from public sector organisations for tailored support services. Improved understanding and discourse about the scale of fraud and corruption in the New Zealand public sector. Feedback, recognition or discussion from stakeholders or commentators.
Connection	<p>To enhance stakeholder engagement and system contribution - domestic and international, our work will include:</p> <ul style="list-style-type: none"> Seek opportunities to bolster the New Zealand system response to fraud and corruption in our areas of expertise, including through club-funded EFU. Support initiatives to improve and increase sharing of information. Support the Pacific region through our Pacific Approach. Maintain international connections and fulfil NZ's international obligations relating to anti-corruption 	<p>We will use a combination of qualitative and quantitative information to demonstrate our success. This may include:</p> <ul style="list-style-type: none"> Narrative analysis of agency collaboration, system improvements, more referrals or better case detection through improved connections. Feedback from stakeholders on connection and understanding of the SFO's work. Recognition of achievements in international monitoring reports, such as under UNCAC and the OECD Anti-Bribery Convention.
Future focus	<p>To take an innovative and anticipatory approach in the face of evolving technology, our work will include:</p> <ul style="list-style-type: none"> Monitor global developments such as emerging fraud typologies, virtual asset misuse, regulatory change, and technology-enabled threats. Explore opportunities to work more collaboratively with other agencies. Pursue technology-enabled improvements and foster innovation in our workforce. 	<p>We will use a combination of qualitative and quantitative information to demonstrate our success. This may include:</p> <ul style="list-style-type: none"> Narrative analysis of system improvements through technological enhancements or detection and disruption of trends Recognition in external monitoring.

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E.40 Statement of Intent (2026–30)

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