

# WORKSAFE

## Te kawa tātai mahi

Statement of performance expectations

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WORKSAFE NEW ZEALAND

2023/24



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# Te tūruapō

## VISION

**Ka haere ngā tāngata katoa ki te mahi, ka hoki hauora, haumaruru mai ki te kāinga**

Everyone who goes to work comes home healthy and safe

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# Te aronga

## MISSION

**Kia tāhū nui te hauora, te haumaruru i ngā wāhi mahi o Aotearoa**

To transform Aotearoa's workplace health and safety performance towards world-class

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# Ngā mātāpono

## VALUES

**Whakakotahi – Kia whakakotahi, kia aronui tahi tātou**

We're united in a strong purpose

**Tiakina mai – Kia tiakina i roto i ngā mahi katoa**

We're entrusted with a duty of care

**Kōrero mai – Kia whakapāpā tahi tātou**

We engage meaningfully





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# Kupu whakataki

## Foreword



**Jennifer Kerr**  
Chair



**Phil Parkes**  
Chief Executive

We want work to be healthy, we want work to be safe, and we want that for everyone. Wherever you work – in a sawmill or a hospital, a building site or your home office – we want you to be healthy in that environment and we want you to be safe.



We know that work affects whānau as well as workers – whether we're bringing home carcinogens on our clothing or the effects of stress and workplace bullying – those around us may also suffer. Safe, healthy workplaces benefit everyone.

We focus our efforts where the risks are higher and the needs are greater. We're committed to addressing the high rates of injury and harm for Māori. A range of factors contribute to this, including Māori being more likely to work in higher risk industries such as forestry. Our *Maruiti 2027 safe haven strategy* is focused on bringing down the rates of work-related injury and ill-health for Māori, through partnerships with Iwi and Māori organisations.



Pacific peoples, migrant workers and seasonal workers are also at greater risk of workplace harm. Our Puataunoko 'Come home safely' educational programme is aimed firstly towards supporting Pacific people working in higher risk industries, but is being broadened out into different languages, including Indonesian and Chinese, to reach other groups of workers.

We want to shift mindsets so that work is designed with health and safety at the forefront. We work at all levels to connect the system - engaging with boards of directors and people leaders, with unions and safety reps, and with workers directly, to ensure everyone understands their health and safety responsibilities. One of our priorities is a programme of work for ensuring worker engagement, participation and representation, so workers' voices can be heard.

As New Zealand's primary regulator of workplace health and safety, we take a balanced and responsive approach. Education and engagement programmes operate alongside audits and investigations. Where we find serious breaches, we issue compliance notices and prosecute when we need to.

We are committed to implementing the recommendations from the strategic baseline review and demonstrating the value of our work.

Our *Statement of performance expectations 2023/24* (SPE) sets out how we will carry out our activities over the year to deliver on system and organisational strategies. It includes the results we aim to achieve, our prospective financial statements and how we will measure our success. The SPE accompanies our *Statement of intent 2021/22-2024/25* and is part of our accountability to Parliament.

No one should be injured at work. No one's job should make them sick. WorkSafe's commitment to Aotearoa New Zealand is to make our vision - everyone who goes to work comes home healthy and safe - a reality.



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# Te kawa herenga

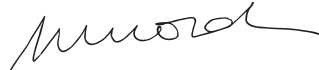
## Statement of responsibility

This statement of performance expectations sets out our proposed performance targets and forecast financial information for the year 1 July 2023 to 30 June 2024.

We are responsible for the financial statements and statement of non-financial performance expectations contained in this document. We consider that the financial statements and statement of non-financial performance expectations fairly reflect the organisation's expected financial position and performance results for the year ending 30 June 2024, in accordance with the Crown Entities Act 2004.



**Jennifer Kerr**  
Chair  
June 2023



**Bill Moran**  
Deputy Chair  
June 2023

## Whāia te iti kahurangi, ki te tuohu koe, me he maunga tikitike

Follow your treasured aspirations; if you falter, let it be because of insurmountable difficulties

Tōia mai e te ao mārama  
te ara whakakotahi  
te ara ka haumaruru.  
I a tātou i te mahi  
tiakina mai  
kia hoki hauora ki te kainga,  
kia kōrero mai  
mō te haumaruru o te tāngata  
Haumi e, hui e, taiki e.

The world of light brings forth  
a pathway of togetherness  
a pathway that keeps us safe.  
While we are at work  
take care of us  
that we may return home safe and well,  
that we may ensure  
the safety of the people.  
Let it be affirmed, it is so.

We use te reo Māori throughout this document to acknowledge Māori as tangata whenua and te reo Māori as an official language of Aotearoa. WorkSafe is on a journey to build our capacity in te ao Māori and tikanga Māori capability and to use more te reo Māori.

We have translated key headings, quotes and words. Our approach is to put te reo Māori and English headings and quotes side by side. Where we have translated a key word, we will use te reo Māori and translate the word into English the first time we use it in each section. We will then use te reo Māori. This is part of our work to make te reo Māori part of everyday life at work at WorkSafe.





# RĀRANGI TAKE

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Hei  
whakarāpopoto  
WorkSafe  
at a glance

## Every year we



Conduct **700+**  
energy safety audits



Issue **3,500+**  
improvement notices



Investigate **100+**  
safety issues



Process **1,200+**  
authorisation applications



Issue **60+** warnings and  
infringement notices



Respond to **10,000+** notifications  
of health and safety issues



Undertake **9,000+**  
assessments

## To do this we have

764

People working across Aotearoa

18

Locations across Aotearoa

### Funding 2023/24

 \$134.3m

Vote Labour Market

 \$15.0m

ACC

 \$4.4m

Vote Energy

 \$4.3m

Third-party Revenue

 \$1.2m

Other Revenue

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# Te mātai rautaki

## Strategic directions and intentions

## Ka haere ngā tāngata katoa ki te mahi, ka hoki hauora, haumaruru mai ki te kāinga

Everyone who goes to work comes home  
healthy and safe

### We exist to keep workers and workplaces safe and healthy

WorkSafe, Mahi Haumaruru Aotearoa, was established under the WorkSafe New Zealand Act 2013, in the wake of the Pike River mining disaster. Our main objective is to promote and contribute to a balanced framework for securing the health and safety of workers and workplaces. We also promote and contribute to the safe supply and use of electricity and gas in New Zealand.

The foundation for our role is the Health and Safety at Work Act 2015, enacted to provide for a balanced framework to secure the health and safety of workers and workplaces.

We are also responsible for administering the:

- Gas Act 1992, enacted to protect the public in relation to gas and provide for the regulation, supply and use of gas
- Electricity Act 1992, enacted to protect the public in relation to electricity and provide for the regulation, supply and use of electricity.

We are a Crown agent, monitored by the Ministry of Business, Innovation and Employment on behalf of the Minister for Workplace Relations and Safety. We are governed by a board appointed by the Minister. Our current Board members are listed in the table below, with dates of appointment and expiry.<sup>1</sup>

NAME	DATE OF ORIGINAL APPOINTMENT	DATE OF EXPIRY OF CURRENT TERM
Jennifer Kerr Chair	October 2022	October 2025
Bill Moran Deputy Chair	June 2019	June 2026
Nikki Davies-Colley	June 2020	June 2023
Kristen Thompson	June 2019	June 2025
Robin Hapi	June 2020	June 2023
James Fletcher	June 2020	June 2023
Lois Hutchinson	March 2022	March 2025
Pauline Lockett	March 2022	March 2025
Bill Newson	March 2022	March 2025

<sup>1</sup> An appointment/reappointment process is currently in train for the board members whose terms have expired.

## **We are the Government's primary health and safety regulator**

Harm prevention is at the heart of what we do. We work across all Aotearoa's wāhi mahi (workplaces), including major hazard facilities (such as power plants and chemical manufacturers); the petroleum, geothermal and extractive industries; and tunnelling and quarrying operations. To protect public safety, we regulate high-risk activities such as adventure activities, scaffolding and powder-actuated tools. We are also responsible for energy safety, including the safe production, supply and use of energy and the safety of gas and electrical products.

Our mission is to transform Aotearoa's health and safety at work performance towards world-class. We strive to be a responsive health and safety regulator, making work better for all.

WorkSafe estimates that 750–900 people die from work-related diseases each year, and 5,000–6,000 hospitalisations each year are associated with work-related ill health. Sectors such as construction and forestry remain high-risk in relation to acute injuries. Businesses and organisations need to consider the health and safety risks for workers with respect to vehicles, machinery and processes. We are also seeing other issues needing increased focus, such as musculoskeletal injuries and mental health.

Every year, WorkSafe inspectors visit workplaces to promote workplace health and safety, educate employers and employees, monitor activities and audit workplace practices. We respond to potential health and safety issues when notified and investigate possible infringements. Where necessary, we issue warnings and infringement notices.

Those who design work are in a strong position to make work healthy and safe from the start of the design process. We encourage 'Health and Safety by Design' – managing health and safety risks from the outset of planning work and throughout the lifecycle of structures, plant, substances or other products.

## **We work with others to keep people healthy and safe at work**

Workplace health and safety is everyone's responsibility. By reducing the levels of work-related ill health, injury and fatality – especially for workers at greater risk of harm – we can make a measurable difference. Safer, healthier work benefits not just workers, but also their whānau and hāpori whānui (communities). When workers are present and productive at work, communities, businesses and organisations thrive.

WorkSafe has a key role in engaging with businesses, unions, workers and others; and educating the different partners in the health and safety system. We also work closely with other government agencies in the health and safety system, including the Ministry for Business, Innovation and Employment (MBIE), the Accident Compensation Corporation (ACC), Maritime New Zealand, Waka Kotahi (New Zealand Transport Agency) and the Civil Aviation Authority of New Zealand (CAA).

## **Te pou tātai Strategic outcomes framework**

Our strategic outcomes framework sets out how our activities contribute to the impacts and outcomes we want to see, which in turn will deliver our vision for New Zealand. Collectively, our mahi contributes to the Health and safety at work strategy and to government's overarching objectives. Our values underpin the way we work to achieve our vision.

## Government goals

Economic recovery

Better future

## Health and safety at work strategy vision

Work is healthy and safe for everyone in New Zealand

## Our vision

Ka haere ngā tāngata katoa ki te mahi, ka hoki hauora, haumaruru mai ki te kāinga  
Everyone who goes to work comes home healthy and safe

## Our outcomes

### MAHI HAUORA HEALTHY WORK

Work is healthy for workers and those affected by work

### MAHI HAUMARU SAFE WORK

Work is safe for workers and those affected by work

### MANA ŌRITE EQUITABLE OUTCOMES

Work is healthy and safe for all in Aotearoa

## The impacts we want our mahi to have



Health and safety is integrated into work design, set-up and practice



A capable workforce drives sustained health and safety improvement



Workers are partners in the health and safety at work system



The health and safety at work system works with and for Māori, Pacific Peoples and all workers



Knowledge and insights inform practice



Work-related risks are identified, and eliminated or controlled

## Our core activities



Lead, engage and influence



Educate, guide, inform and learn



Build capability and worker participation



Innovate, design, implement and evaluate



Authorise, oversee, assess and audit



Investigate, enforce and hold to account

## Our values

### WHAKAKOTAHI

We are united in a strong purpose

### TIAKINA MAI







We are entrusted with a duty of care

### KŌRERO MAI

We engage meaningfully

The table below shows how our statutory functions (as stated in section 10 of the WorkSafe Act 2013) link to our six activity areas:

## How our statutory functions link to our activities

WORKSAFE ACTIVITIES	STATUTORY FUNCTIONS AS PER SECTION 10 WORKSAFE ACT
 <p>Lead, engage and influence</p>	<ul style="list-style-type: none"> <li>- Advise on the operation of the work health and safety system</li> <li>- Make recommendations about the level of any funding that WorkSafe requires to carry out its functions effectively</li> <li>- Promote health and safety initiatives through partnership and collaboration</li> </ul>
 <p>Educate, guide, inform and learn</p>	<ul style="list-style-type: none"> <li>- Publish information about WorkSafe's approach to enforcing compliance and its performance standards for completing investigation</li> <li>- Provide guidance, advice and information on work health and safety</li> <li>- Promote and coordinate the sharing of information that contributes to work health and safety</li> <li>- Collect, analyse, and publish statistics relating to work health and safety</li> </ul>
 <p>Build capability and worker participation</p>	<ul style="list-style-type: none"> <li>- Foster a cooperative and consultative relationship within work health and safety system</li> <li>- Foster a cooperative and consultative relationship with the Environmental Protection Authority (EPA)</li> </ul>
 <p>Innovate, design, implement and evaluate</p>	<ul style="list-style-type: none"> <li>- Make recommendations for changes to improve the effectiveness of the work health and safety system</li> <li>- Promote and support research, education and training in work health and safety</li> </ul>
 <p>Authorise, oversee, assess and audit</p>	<ul style="list-style-type: none"> <li>- Develop codes of practice</li> <li>- Develop safe work instruments</li> </ul>
 <p>Investigate, enforce and hold to account</p>	<ul style="list-style-type: none"> <li>- Monitor and enforce compliance with relevant health and safety legislation</li> </ul>



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# Te tākina

## Delivering our strategy

## Our activities support government priorities

### Government's overarching objectives

#### ACCELERATING NEW ZEALAND'S ECONOMIC RECOVERY

WorkSafe has a key role in supporting Government's priority of accelerating the economic recovery and rebuild. As well as the personal costs of workplace harm, ill or injured workers result in lost productivity to businesses. Illness and injury also increase pressure on the health system and the accident compensation system. Keeping workers healthy and safe is good for individuals and good for the economy.

#### LAYING THE FOUNDATIONS FOR A BETTER FUTURE

Everything we do contributes to the long-term health and wellbeing of everyone in Aotearoa. We work with other agencies in the workplace health and safety system (such as MBIE, ACC and Maritime New Zealand) to achieve the goals set out in the *Health and safety at work strategy 2018-2028*. A better future is a safe, healthy future.

### Other Government priorities

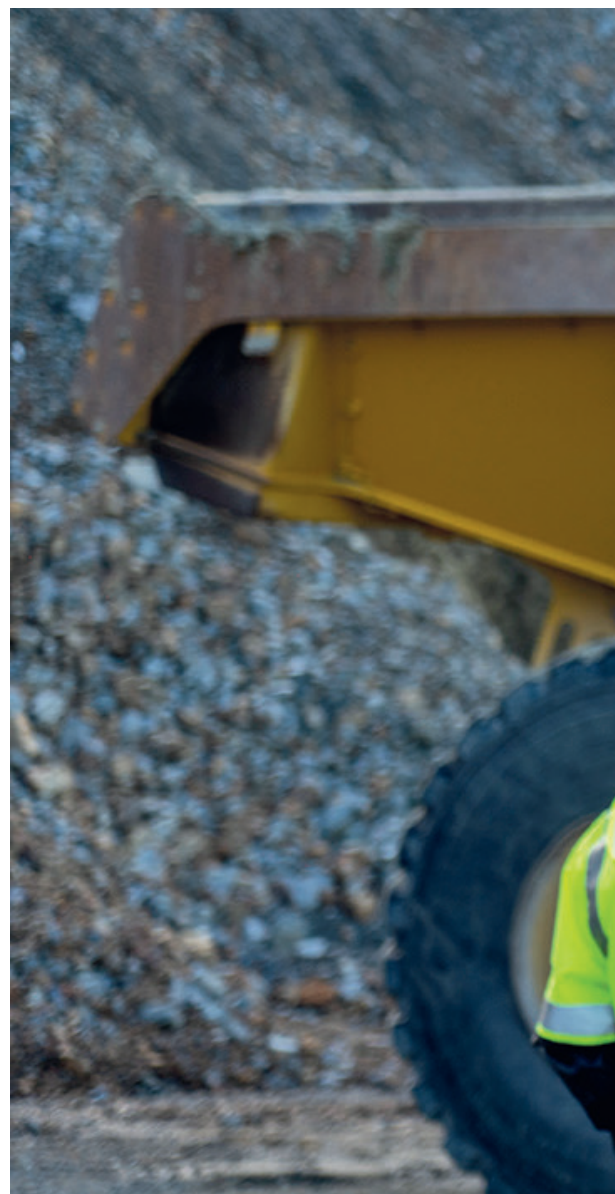
#### SUPPORTING FUTURE-FOCUSED MĀORI-CROWN RELATIONS

As part of our *Maruiti strategy 2027*, we will continue implementing Te Kawa a Tāne, a forestry plan for regional leaders in Te Tairāwhiti, and Te Kawa a Hangarau in Te Waipounamu, a construction plan for regional leaders in the South Island. These plans are developed in conjunction with Iwi and aimed at improving health and safety for Māori workers. As well as signing a partnership agreement with *Te Runanga o Turangā-nui-a-Kiwa in 2023/24*, we will also continue discussions with Ngāti Porou towards a partnership agreement to support the sustainability of Te Kawa a Tāne and ongoing collaboration of key stakeholders in the region.

Development and delivery of Te Kawa a Ahuwhenua Te Matau a Māui (a Hawke's Bay agricultural safety programme) will begin in 2023/24, through our growing partnership with Kahungunu.

During the year we will also design a new policy for WorkSafe, tentatively titled Te Tiriti at WorkSafe. This policy will set out how we support positive Māori-Crown relations at WorkSafe and contribute to reducing inequities for Māori in work health and safety.

We will also continue our programme of te reo lessons for staff as part of our commitment to the Maihi Karauna. WorkSafe's Te Ao Māori capability uplift focuses on upskilling staff to engage comfortably and converse in basic te reo with Māori.



### CARBON NEUTRAL GOVERNMENT PROGRAMME

We recognise climate change as a significant challenge across the globe and as a long-term strategic risk to our business continuity.

We collated our greenhouse gas emissions for our base year (2018/19) and have had our inventory independently verified to ensure it has been developed in accordance with international greenhouse gas accounting standards. Our focus is now shifting to implementing inventory improvements and progressing reduction projects. We plan to conduct our first reporting year audit in August 2023. Emissions measurements and verification will continue on an annual basis in line with the requirements of the Carbon Neutral Government Programme.

The vast majority of WorkSafe's emissions originate from fleet and travel-related activities. At the start of 2023/24, one quarter of our fleet is made up of battery electric vehicles, with more to be added during 2023/24 in line with our *Fleet optimisation and transition plan*. We are now focusing on business travel activities and improved travel planning to achieve further emissions reductions.

We have developed a quarterly Sustainability report, including cost-centre level emissions data, and an emissions forecasting tool to empower WorkSafe staff to engage in sustainability discussions at a team level.

We are targeting a 25% reduction in emissions (compared to our 2018/19 base year) by 2025 and a 45% reduction in emissions by 2030.

We are targeting a

# 25%

**REDUCTION IN EMISSIONS BY 2025**  
(compared to our 2018/19 base year) and a

# 45%

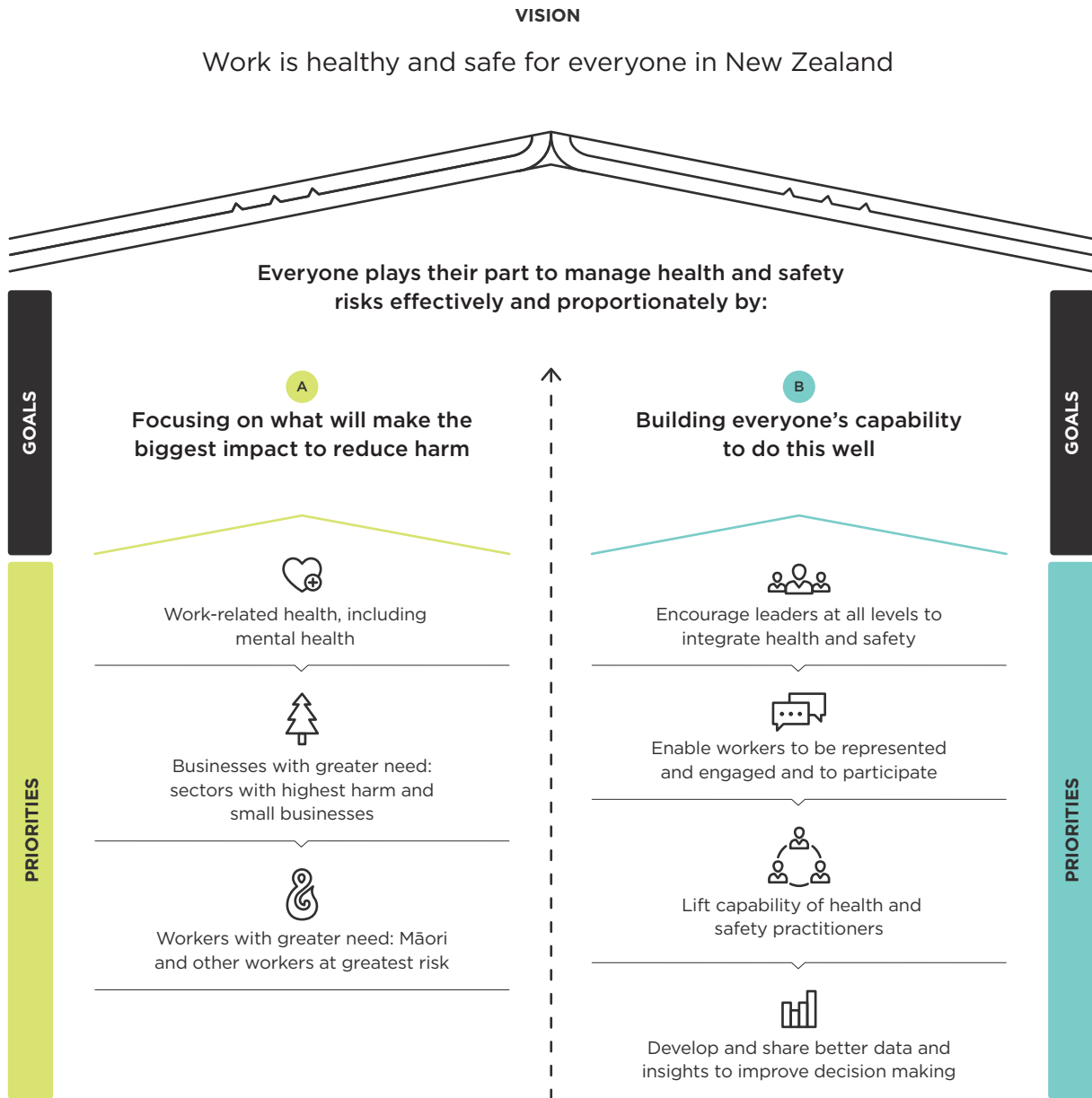
**REDUCTION IN EMISSIONS BY 2030**



## Our work delivers on the Government's *Health and safety at work strategy*

We are a key contributor to the Government's *Health and safety at work strategy 2018–2028*, working alongside MBIE, ACC, Maritime New Zealand and the CAA.

The vision for this strategy is that 'Work is healthy and safe for everyone in New Zealand'. The goals and priorities are set out below.



The table below shows how WorkSafe will give effect to the *Health and safety at work strategy (HSWS) 2018–2028* in 2023/24 through the activities (as set out in our *Te Tauāki Whakamaunga | Statement of intent 2021/22–2024/25*) and priority actions we will undertake.

HSWS PRIORITIES	WORKSAFE ACTIVITIES	PRIORITY ACTIONS 2023/24
<b>Work-related health, including mental health</b>	Innovate, design, implement and evaluate	We are collecting baseline data to support building initiatives to develop awareness and capability in dealing with adverse psychosocial factors at work.
<b>Businesses with greater need: sectors with highest harm and small businesses</b>	Innovate, design, implement and evaluate	We are continuing to implement programmes targeted at high-risk industries (such as construction and forestry) and workers at high risk of harm, including Māori, Pacific and seasonal workers.  A carcinogens and airborne risks work programme is under way and will be progressed during the year.
	Investigate, enforce and hold to account	We expect the Whakaari/White Island court case to progress during the year.
	Authorise, oversee, assess and audit	We will implement refrigeration licensing regulations and support work on Accelerated Silicosis regulations.
<b>Workers with greater need: Māori and other workers at greatest risk</b>	Lead, engage and influence	Through our <i>Maruiti safe haven 2027 strategy</i> , we will continue to deliver on partnership arrangements already established with Tairāwhiti (East Coast) and Ngāi Tahu (Canterbury) by identifying and agreeing areas of health and safety concerns and opportunities to co-design a work plan to address these. We will also initiate discussions with Ngati Kahungunu and Iwi in Te Tai Tokerau (Northland) and Te Moana a Toi-te-Huatahi (Bay of Plenty).  Through the Puataunofu ‘Come home safely’ programme, we will continue to work with Pacific communities and seasonal workers, targeting youth and the next generation workforce. The design phase of this work will start in 2023/24 with a view to delivery in high schools and trade schools once complete. We are also in the beginning phase of planning work to create guidelines for labour hire in the construction industry.
<b>Encourage leaders at all levels to integrate health and safety</b>	Lead, engage and influence	We will continue to work with ACC on opportunities to collaborate through the Harm Reduction Action Plan.  An ‘Upstream Interventions’ approach is being tested with priority sectors. This involves working with those close to the source of influence and control over health and safety risks so they can do more to influence their entire supply chains.  We will advertise and market our SafePlus products and micro-credentials. SafePlus is a voluntary health and safety performance improvement toolkit for businesses that defines what good health and safety looks like.
<b>Enable workers to be represented, engaged and to participate</b>	Build capability and worker participation	The worker engagement, participation and representation (WEPR) programme will educate and support health and safety representatives (HSRs) and employers, connecting HSRs with WorkSafe, and providing guidance to clarify the role of an effective HSR. The programme takes a whole-of-organisation approach to WEPR. Priority areas and initiatives have been identified, including initiatives to enable the worker voice in small/medium enterprises (where uptake of WEPR practices can be low).  Our <i>Kia Oho Ake</i> quick prints are freely available health and safety learning resources for stakeholders across the secondary-tertiary interface. In 2023/24, we will develop and promulgate quick prints on encouraging worker engagement, participation and representation.  A pilot project is planned for an induction process for new seasonal workers coming into the country, working with businesses and other agencies including MBIE and Immigration New Zealand.

HSWS PRIORITIES	WORKSAFE ACTIVITIES	PRIORITY ACTIONS 2023/24
Lift capability of health and safety practitioners	Build capability and worker participation	<p>We are continuing to roll out the Puataunono ‘Come home safely’ programme to Pacific workers and seasonal workers.</p> <p>The WEPR programme will enable consistent training and development pathways to increase the number of health and safety representatives.</p> <p>Once the refrigeration licensing regulations are passed (subject to Cabinet decisions) we will develop guidance and support learning needs in the refrigeration industry.</p>
Develop and share better insights to improve decision-making	Educate, inform, guide and learn	We will share the results of evaluations and evidence gathering to support others in the health and safety system to make well-informed decisions.

## We want healthy work, safe work and equitable outcomes

Health and safety in the workplace is everyone’s responsibility. We partner with workers, Iwi organisations, unions, employers, businesses and industry and sector bodies to achieve our goals. We collaborate with specialist and expert advisors in health and safety and with other technical experts to support our work, and we work with education and training organisations to influence the way work is done. We also work with other government agencies and regulators in the health and safety system, particularly MBIE and ACC.

Our three outcomes are interlinked, and much of our activity links to all three outcomes.

**MAHI HAUORA**  
HEALTHY WORK

Work is healthy for workers and those affected by work

**MAHI HAUMARU**  
SAFE WORK

Work is safe for workers and those affected by work

**MANA ŌRITE**  
EQUITABLE OUTCOMES

Work is healthy and safe for all in Aotearoa

### Healthy work

The effects of work-related harm and unhealthy work are 15 times greater than those of injury. Estimates indicate that work-related exposures account for 4.4% of all health loss and 6.7% of modifiable health loss in New Zealand (the equivalent figure for smoking is 10%).

Our ten-year *Healthy work strategy* (WorkSafe’s *Strategic plan for work-related health 2016–2026*) outlines our focus on more proactive leadership and management of work-related health risks, as set out in the Health and Safety at Work Act 2015. The aim of the strategy is for a future in which healthy work is the norm. See below.

The strategy has three themes:

- 1 **Industry leadership** – engaging and influencing industry to enable system-wide action
- 2 **Regulatory effectiveness** – continuously improving our capabilities for engaging, educating, and enforcing
- 3 **Step change** – embedding meaningful and significant change in the way that prioritised risks are managed.

During 2023/24, we will:

- undertake firmer enforcement activity regarding mentally healthy work and work-related health, especially to reduce accelerated silicosis in the engineered stone industry
- embed equity practices into programmes of work, including Māori models of health such as Te Whare Tapa Whā
- ensure carcinogens and airborne risks are recognised and appropriately managed where workers are at high risk of exposures.

## WorkSafe’s Strategic plan for work-related health 2016–2026



### Safe work

WorkSafe is responsible for a range of authorisation regimes that help keep kaimahi healthy and safe at work, and protect public safety. We assess and audit workplaces to monitor compliance with the law and to ensure good health and safety.

‘High risk sectors’ include agriculture, construction, forestry, manufacturing, transport, postal, warehousing, and healthcare and social assistance as well as key subsectors within these industries. Risks that are common across sectors include machinery, vehicles, carcinogens and airborne risks, musculoskeletal risks and psychosocial risks.

WorkSafe also plays an essential role in ensuring that employers and businesses who do not meet their obligations are held to account in a fair and proportionate way. Our enforcement activities are specific to the situation they seek to address and to the seriousness of the breach that we identify. We will consider investigating where something has gone wrong and where kaimahi are at risk or have been harmed at work.

Businesses and organisations also need to consider the health and safety risks for workers in and around vehicles, and of new machinery, systems and processes that support change and innovation in the workplace.

Our proactive regulatory activities involve being present and engaged, building relationships, providing information and educating, and undertaking enforcement measures before things go wrong. Through our core regulatory activities in this area, we seek to identify work-related risks and eliminate or control them.

In 2023/24, we will continue to focus on:

- our core regulatory activities:
  - authorise, oversee, assess and audit
  - investigate, enforce and hold to account
- developing legal standards and instruments to set minimum standards for health and safety at work
- overseeing authorisation regimes for regulated people, places and activities
- assessing and auditing regulated people, places and activities
- using enforcement tools to improve health and safety practice and prevent harm
- supporting businesses and organisations to self-review to help them improve their health and safety practice
- holding those who do not meet their health and safety obligations to account
- where appropriate, agreeing enforceable undertakings when work systems and processes require change.

## Equitable outcomes

Kaimahi Māori, Pacific workers and seasonal workers remain at higher risk of workplace harm than other workers. Our *Maruiti 2027 strategy* focuses on improving the hauora health and safety equity gap for Māori across Aotearoa. Our Puataunofu 'Come home safely' programme aims to educate workers and raise awareness of their rights and responsibilities around health and safety.

Kaimahi Māori experience a higher rate of serious injury than non-Māori. Māori are also disproportionately represented in many social and economic indicators monitored by government that contribute to harm and fatalities at work.

Through Maruiti 2027, WorkSafe utilises a Te ao Māori approach to Hauora Māori health and safety so that positive outcomes can be realised by Māori for Māori.

We aim to achieve equitable outcomes through:

- Developing kaupapa Māori harm prevention approaches with and for Māori, such as Te Kawa a Tāne - WorkSafe's programme to address the equity gap between Māori and non-Māori forestry workers in Te Tairāwhiti.
- Our core regulatory activities, with a focus on industries where the workforce has a high proportion of workers who are Māori, Pacific or seasonal workers.
- Measuring and evaluating how effective our programmes and interventions are and using that information for continuous improvement. WorkSafe will be utilising our Kaupapa Māori Framework to manage this evaluation and development.





## Our work impacts on everyone

To achieve the vision of the *Health and safety at work strategy 2018–2028* – that work is healthy and safe for everyone in New Zealand – we lead, engage and influence system participants to shift their thinking. If good health and safety is considered at the outset, and work is designed, set up and carried out in the right way, we can collectively help to prevent work-related ill health and reduce injuries and fatalities at work.

We do this by developing and supporting health and safety leadership programmes and capability-building programmes for the health and safety workforce.

WorkSafe is also responsible for a range of authorisation regimes that help keep kaimahi healthy and safe at work and protect public safety. We assess and audit workplaces to monitor compliance with the law and to ensure good health and safety.

Our proactive regulatory activities involve being present and engaged, building relationships, providing information, educating, and undertaking enforcement measures before things go wrong. We support businesses and organisations to self-review to help them improve their health and safety practice.

We build our understanding of the system by learning from our engagements and regulatory activities.

We also play an essential role in ensuring that employers and businesses who do not meet their obligations are held to account in a fair and proportionate way. Our enforcement activities are specific to the situation they seek to address and to the seriousness of the breach that we identify. We may consider investigating where something has gone wrong and where kaimahi are at risk or have been harmed at work.

We measure these impacts as follows (as set out in our *Te Tauāki Whakamaunga | Statement of intent 2021/22–2024/25*). We will report against these measures in our annual report.

Most impacts contribute to all three of our interlinked outcomes. The outcomes and impacts, and the activities that link to the impacts, are set out on the next page.

We seek to make a measurable difference in the following areas:



Health and safety is integrated into work design, set-up and practice



A capable workforce drives sustained health and safety improvement



Workers are partners in the health and safety at work system



The health and safety at work system works with and for Māori, Pacific Peoples and all workers



Knowledge and insights inform practice



Work-related risks are identified, and eliminated or controlled



## Ngā pae herenga

### Connections between WorkSafe's outcomes, impacts, and core regulatory and delivery activities

LONG/MEDIUM-TERM			MEDIUM-TERM	MEDIUM/SHORT-TERM (ANNUAL PLAN)					
Outcomes			Impacts and measures	Supporting regulatory activities					
Healthy work	Safe work	Equity		Lead, engage and influence	Educate, guide, inform and learn	Build capability and worker participation	Authorise, oversee, assess and audit	Investigate, enforce and hold to account	Innovate, design, implement and evaluate
			New Zealand's regulatory regime is required to be fit-for-purpose in each of the impact areas						
●	●	●	Health and safety is integrated into work design, set-up and practice: <ul style="list-style-type: none"> <li>- more people in Aotearoa value health and safety at work</li> <li>- more businesses and organisations incorporate health and safety into business as usual.</li> </ul>	●			●	●	●
●	●	●	A capable workforce drives sustained health and safety performance: <ul style="list-style-type: none"> <li>- more employers and workers have the appropriate capabilities for healthy and safe work</li> <li>- more businesses, organisations and workers have access to the advice of health and safety professionals.</li> </ul>	●	●	●		●	
●	●	●	Workers are partners in the health and safety at work system: <ul style="list-style-type: none"> <li>- more workers report effective worker engagement and participation practices</li> <li>- the presence of capable health and safety representatives in business and organisations increases.</li> </ul>	●	●	●	●		●
●	●	●	Knowledge and insights inform practice: <ul style="list-style-type: none"> <li>- the accessibility and quality of information and guidance on health and safety at work improves</li> <li>- data on key system indicators is publicly available, sufficiently detailed and regularly updated.</li> </ul>		●		●	●	
	●		Work-related risks are identified and eliminated or controlled: <ul style="list-style-type: none"> <li>- high hazard operators proactively identify and respond to notifiable incidents</li> <li>- more businesses and organisations meet regulated standards for identifying and addressing risks.</li> </ul>	●	●	●	●	●	●
		●	The health and safety at work system works with and for Māori, Pacific Peoples and all workers: <ul style="list-style-type: none"> <li>- Māori, Pacific and all workers are equally likely to report effective worker engagement and participation practices and to receive health and safety information they find useful and relevant</li> <li>- there are more formal processes for Māori partnership in the health and safety system.</li> </ul>			●			●

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# Ngā aronga matua

Focus areas  
in 2023/24

**We prioritise our work according to where the need is greatest by using ACC data** to identify industries where the risks of work-related ill-health and injury are greater. Current priority industries are forestry and construction. Other focus areas are carcinogens and airborne risks, musculoskeletal risks and mentally healthy work.

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Based on evidence of harm, our priorities for healthy work are:

### **Carcinogens and airborne risks**

See *Addressing silicosis* overleaf.

### **Musculoskeletal risks**

Musculoskeletal disorders make up over 30% of the overall burden of harm from work-related ill-health and injury in Aotearoa.

In response, WorkSafe has created good practice guidance for businesses, industry groups and those who work to reduce and/or prevent work-related musculoskeletal harm. WorkSafe also contributes to the creation and maintenance of systems to monitor progress on work-related musculoskeletal disorders.

We have developed website publications and guides focusing on work-related musculoskeletal disorders (including guidance for managing the risk of work-related musculoskeletal disorders for workers and volunteers who are supporting Cyclone Gabrielle emergency response efforts). Our next focus will be on awareness-raising activities.

### **Mentally healthy work**

New Zealand businesses and organisations have been required to look after the mental health of workers since the early 1990s. However, mental ill-health accounts for 17% of work-related harm. WorkSafe has a team dedicated to mentally healthy work and a team which investigates related concerns raised. WorkSafe has also created a dedicated notification form on our website for people to raise concerns about mentally unhealthy work.

### **Construction**

The Construction Sector Accord accepted a WorkSafe proposal for a Thriving Infrastructure Project in November 2022 and has agreed funding for proof of concept. The proposed infrastructure initiative trials an approach called mission innovation, which is an approach to identify, network and mobilise a large group of stakeholders to participate in innovation trials to tackle complex societal challenges.

Topic areas for innovation will be procurement, contracting and better employment conditions.

In 2022/23, we sought participants to collectively establish new pathways to unlock thriving conditions and outcomes for people and businesses. The Accord funding supported participants to collaborate using small-scale experiments to discover what works. We plan to report back to the Accord early in the 2023/24 financial year on progress and what we have learnt, along with recommendations for phase 2 of the project.

### **Forestry**

WorkSafe is employing both a national and regional approach to tackling forestry injuries and fatalities in the Te Tairāwhiti region. Through a strategic regional intervention plan (Te Kawa o Tāne), we are delivering a series of wānanga to the forestry industry leadership and workers in Te Tairāwhiti.

The eventual goal is to establish a self-sustaining group and approach that can collaborate, develop, and support activities (with support from WorkSafe), to improve health and safety across the forestry industry leading to a reduction in both injuries and fatalities. Key to establishing this collaboration is commitment of both industry and iwi as a means of ensuring there is commercial and community backing for a sustained, combined approach going forward.

WorkSafe will continue its work in Te Tai Tokerau and Te Waipounamu to build health and safety capability in the forestry industry, including engaging with business owners and contractors.

**To support a responsive, approach to regulation**, we will continue to develop and use the tools we have to collect, analyse, use and share data and information.

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In 2023/24, we will:

- deploy the full range of regulatory tools to address system risks and deficiencies, giving continued priority to areas where:
  - the greatest harm originates
  - the greatest risk of harm and risks impacting the integrity of the regulatory system itself arise
  - the intervention by WorkSafe will result in the greatest impact
- focus our research, intelligence, and evaluation programmes to optimise access to sound evidence to inform our strategic prioritisation decisions, with clear links between delivery of initiatives and benefits realised against WorkSafe's strategic outcomes framework
- inform regulatory decision making through better use of empirical evidence, data analytics and subject matter expertise
- use our insights to inform our own practices as an organisation to ensure and model Better Work.

In 2023/24, we will implement the:

- Plant and Structures regulations (subject to Cabinet approval).
- High Risk Work Licence regulations for refrigeration technicians.
- Adventure Activities regulations.
- Maritime NZ Health and Safety at Work Act designation - refreshing the Memorandum of Understanding and associated schedules.
- changes resulting from the Health and Safety at Work Act Amendment bill (subject to Cabinet approval).
- updated Energy Safety Standards.
- Deaths Approved Information Sharing Agreement with the Department of Internal Affairs.

**We drive improvements through implementing six Hoe Nuku**  
(priority programmes of work) to deliver our strategic intentions.

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The six Hoe Nuku are:

**1 Protect people from machines**

Prevent accidents and injuries caused by machines, vehicles and structures: We are implementing new regulatory reforms to keep workers healthy and safe.

**2 Reduce harmful exposures**

Reduce cancer and respiratory disease caused by dusts and chemicals: Cancers account for 16% and respiratory disease 15% of workplace harm. We are developing processes to identify and manage work-related harm from carcinogens and airborne risks.

**3 Support the worker voice**

Help workers drive change and influence work health and safety: Phase 2 of our worker engagement, participation and representation (WEPR) Programme will begin in 2023/24 and will involve standing up an integrated, evidence-informed and comprehensive whole of organisation approach to WEPR. Phase 2 is expected to deliver:

- additional WEPR products and initiatives, which will be evaluated
- strengthened capabilities and resources within WorkSafe's General Inspectorate to support effective WEPR.

We will strengthen and promote the health and safety representative role in workplaces through:

- engagement and education
- increasing the number of trained health and safety representatives using consistent training and development pathways
- increasing understanding of and support for health and safety representatives
- gather insights and data to further inform health and safety representative initiatives
- provide health and safety representatives with reliable information and support.

**Addressing silicosis**

One of our priorities is addressing the risk of silicosis to workers in the engineered stone industry. Inspections have revealed mixed performance among businesses in managing these risks. International evidence continues to emerge highlighting the risks of accelerated silicosis from working with engineered stone. WorkSafe is reviewing the workplace exposure standard for respirable crystalline silica and is working with occupational health professionals and other agencies to determine the appropriate health monitoring standards for engineered stone workers and how businesses might access that monitoring.

**Addressing harm inequities faced by Māori and Pacific workers**

We will forge partnerships to design initiatives to mitigate harm. We will increase the number of co-designed and delivered kaupapa Māori health and safety programmes and established partnerships. We will also increase the number of formally trained Māori and Pacific health and safety representatives.

We will increase the worker voice in areas that can have the greatest impact on improved health and safety. This will include initiatives to enable worker voice in small and medium enterprises (where uptake of WEPR practices is low).

#### 4 Promote good work design

Stop work harm before it happens: To build the maturity of sector leadership groups, we will continue to support, engage and work with sector and industry leadership groups, in particular towards tripartite ways of working (that is, working with businesses, unions and government agencies).

To reduce harm, and achieve more equitable outcomes, we will continue to focus on changing industry and workplace perceptions of health and safety from that of compliance activity to achieving Good Work that is healthy, safe, purposeful and productive.

A programme of work and supporting initiatives are underway to build understanding of and engagement in Good Work practices. This includes:

- engaging with representative groups and forums, and other communities of interest on the value of Good Work, and how people can be involved in how work is designed, organised, incentivised, and delivered
- identifying opportunities to incorporate Good Work thinking and practices as part of the regulatory framework
- partnering with Māori to explore and co-create ways to re-indigenise work through the wisdom and knowledge of mātauranga and tikanga Māori
- creating accessible learning experiences and collateral to help people understand what Good Work looks like
- identifying pathways to reach new groups to engage in, shape and influence the way work is thought about and done to achieve Good Work.

#### 5 Ngā Paiaka Strong regulatory foundations

Strengthen our own operations: As government's primary health and safety regulator, we work to improve the health and safety system by raising awareness, providing guidance, and monitoring legislative compliance, so health and safety in work is seen as a priority - including taking enforcement action where appropriate.

Through our Ngā Paiaka work programme, we are improving our regulatory activities to ensure they are efficient, effective, fit for purpose and used appropriately.

The programme focuses on improving our existing regulatory frameworks, empowering our people to be good regulatory stewards, and making good decisions. The programme will continue through 2023/24 to deliver further authorisation-related improvements and to embed the changes, including through training. We will also improve internal assurance regimes and external monitoring.

## **Cyclone Gabrielle and Auckland flooding response**

WorkSafe will continue to work with the National Emergency Management Agency, the Civil Defence Emergency Management Groups and local councils, which are leading the recovery from February 2023's Cyclone Gabrielle. WorkSafe is taking a proportionate approach to any issues of concern, being mindful of the difficulties that businesses are experiencing. We focused on engagement and education in the first instance and developed a suite of guidance that included working with contaminated soil, using portable generators, asbestos safety, and preventing and cleaning up mould. Our work will include processing exemptions from regulations for impacted businesses, as required.

We will continue to work with all involved to ensure all parties are clear on their responsibilities from a health and safety perspective, for example in relation to the removal and transportation of wood debris, re-entry into forest worksites and working in potentially contaminated terrain.

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## **6 Digital transformation**

Provide better services to help achieve better outcomes: During 2023/24, we will continue to progress ICT system and process initiatives through our Digital Transformation programme. The new technology will enable us to increase our capacity and capability, and increase efficiency through improved systems and processes, including:

- the self-service portal for members of the public, and persons conducting a business or undertaking (already live)
- the Core Case Management platform
- operational Insights in an integrated system
- the ability to submit notifications to WorkSafe digitally through our portal, which are then managed internally in a centralised way
- education that relates to Health and Safety regulation, delivered by digital channels, so that persons conducting a business or undertaking can understand risks in the environment they are working in.



## We work with and through others in the health and safety system

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Partnerships and stakeholder relationships are key to being able to reach all workers. Plans for 2023/24 include:

- stakeholder meetings
- regular wānanga (for example, in the forestry sector)
- cross-agency working groups
- working with ACC, MBIE and others in the health and safety system.

The System Prioritisation and Investment Group was established to support the worker voice by providing a platform for diverse views; allow agencies to form closer connections with key stakeholders in the system; and drive action to improve health and safety, for example, through shaping the ACC and WorkSafe joint *Harm reduction action plan* (HRAP) and priorities and providing input into MBIE's regulatory reform programme. The group meets twice a year and comprises representatives of unions, employers, government agencies, business leaders, Iwi/Māori, industry representatives and industry health and safety organisations.

### Harm reduction action plan

WorkSafe and ACC are legally required to have a harm reduction action plan. The first plan was published 2016.

The HRAP sets out how ACC and WorkSafe will collectively focus efforts to prevent work-related harm in New Zealand. It concentrates on what will make the biggest impact to reduce work-related fatalities, potentially fatal work injuries and injuries that result in more than a week away from work.

The Plan incorporates the goals and priorities of the *Health and safety at work strategy 2018-2028*, WorkSafe's *Healthy work 2018-2022* strategy and ACC's injury prevention strategy and priorities.

There is a requirement to review the plan once every three years. The most recent review began in 2022/23.

### WorkSafe and Maritime New Zealand working together: Ports

WorkSafe is undertaking a joint piece of work with Maritime New Zealand to assess the 13 major commercial ports across New Zealand following several incidents of concern. This work will continue into 2023/24.

Joint assessments with Maritime New Zealand focus on the risks arising from work activities between ship and shore that both WorkSafe and Maritime NZ have cross-jurisdiction over. These visits cover a wide range of activities. WorkSafe has also carried out our own assessments in relation to various health and safety concerns including fatigue management, COVID-19 and musculoskeletal issues. WorkSafe has jointly funded the development of a port-specific Fatigue Risk Management Guide and Risk Management Tool for work around machines, with further support to come.

## We are implementing the recommendations from the *Strategic baseline review*

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The *WorkSafe New Zealand strategic baseline review*, conducted by SageBush (the Review) assessed whether WorkSafe is managing its resources efficiently and effectively.

The Review found that WorkSafe is doing many of the things one would expect of a maturing organisation and regulatory agency. Given its starting context and broad mandate, it has responded well to the challenges of leading a new health and safety system in New Zealand.

The Review identified no significant issues with the way in which WorkSafe undertakes its regulatory role and concluded that there were appropriate regulatory systems and processes in place. The Review acknowledged that WorkSafe is looking for new and innovative ways to reduce work related injuries and harm through better work design, changes to the supply chain, and risk-based regulatory interventions.

The Review made a number of recommendations, which can be found by searching for 'WorkSafe strategic baseline review' at [mbie.govt.nz](https://mbie.govt.nz)

The Review also identified three risks where WorkSafe may need to take further action: keeping regulatory tools and legislative instruments up to date; authorisations; and responses to fatigue in the road transport industry.

WorkSafe has initiated a work programme to implement wide-ranging changes that will address the issues raised in the Review, including WorkSafe's role in the health and safety system and effective regulatory practices.

In response to the Review, WorkSafe is:

- continuing to operate as a really responsive regulator, delivering on our mandate under the WorkSafe New Zealand Act 2013 and the Health and Safety at Work Act 2015
- continuing to take a balanced approach to our regulatory activity, using traditional education, compliance and enforcement tools combined with risk-based, systems-oriented approaches that address upstream factors, address organisational culture and increase worker participation
- through these measures, looking to shifting mindsets away from health and safety being viewed as an addition to work, to being an integral part of how work is designed, set up and undertaken
- taking steps to better communicate to stakeholders our strategic intent, desired impacts and operating approach
- developing measures and tools for evaluating the results of our activity for achieving outcomes and impacts (that is, measuring its regulatory effectiveness)
- developing the outputs and activities that are required to achieve outcomes and the linkages between them
- developing clearer understanding of the costs of activity to better demonstrate the linkages between funding provided, regulatory outputs and impacts
- strengthening our strategic financial capability as a stronger base for future sustainable funding bids.

## WorkSafe is a good employer

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WorkSafe invests in our workforce, embedding WorkSafe's values and ensuring good worker engagement. We have systems in place to ensure the health and safety of our employees; maintain a diverse and inclusive workplace; address pay gaps, particularly gender pay gaps; and ensure workers have a voice.



### Safety

In 2022/23, we rolled out a new internal health and safety system to provide improved reporting and risk management. This will continue to be strengthened in the coming year.



### Diversity and Inclusion

In 2023/24 we will build on work under way in 2022/23:

- we launched our 'Diversity, equity, and inclusion approach' and its associated work plan
- our 'Gender and ethnic pay gap action plan' is under development and draws from the Public Service Action Plan and the PSA Work Programme. Some early milestones are already achieved and on track, and we will continue to work towards our 2025 goals (see below)
- we attained the Rainbow Tick (a certification process that tests whether a workplace understands and welcomes sexual and gender diversity)
- we increased our employee-led networks from 2 to 5 networks, now with representation from our Māori network, Rainbow Network, Pacific network, Disability network and Women's network.



### Addressing gender pay gaps

We will continue to build on what we accomplished in 2022/23, including:

- delivery of a new step-based remuneration framework which provides enhanced transparency, simplicity, and equity in relation to remuneration at WorkSafe
- new processes and guidance implemented in line with the framework to ensure enhanced decision making in relation to starting salaries and salaries for same or similar roles
- the co-development of a 'Diversity, equity and inclusion approach' and organisational objectives with representatives from our Network Groups, the PSA and broader organisation to outline our aspiration for WorkSafe, reconfirm our commitment and outline the approach we intend to take to deliver on this.



### Worker voice

We are updating our Employee Engagement Survey process. Our strong internal health and safety representative committees will continue to have a voice at all levels of our organisation and a direct line to our Chief Executive. We will continue to foster our relationship with the Public Service Association.

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# Te paearamahi kore utu

Statement of  
non-financial  
performance  
expectations

This section sets out the core regulatory activities that WorkSafe is funded to engage in, to deliver outputs (that is, goods and services) and the standards against which we will assess our service delivery performance.

**The measures and standards have been developed in accordance with the Public Benefit Entity Financial Reporting Standard 48 (PBE FRS 48) Service Performance Reporting Standard.**

WorkSafe has reviewed our performance measures to ensure they adequately reflect the scope and emphasis of our work. Three new measures have been introduced and 12 have been removed (for example because they are already included in the Statement of Intent, have already been achieved or are a description of our role). Several measures have been reworded for clarity. Numbering of performance measures in the 2022/23 SPE is included in brackets following the 2023/24 performance measures, to enable comparison between the two documents.

Our service performance measures and standards have been developed in accordance with PBE FRS 48. We have also applied the following principles:

- present service performance information that is useful for accountability and decision-making purposes in the same report as the financial statements
- enable users to make assessments of our performance through the presentation of contextual information about what we are trying to achieve, service performance information and financial statements
- apply the qualitative characteristics of information (relevance, faithful representation, understandability, timeliness, comparability, and verifiability) and the pervasive constraints on that information (materiality, cost-benefit and balance between the qualitative characteristics), in selecting and presenting service performance information
- apply qualitative characteristics and appropriate balancing of the constraints should result in service performance information that is appropriate and meaningful to users
- disclose the judgements we made in selecting and presenting service performance information that had the most significant effect on the information we are providing and are relevant to a user's understanding
- report comparative information for the preceding period
- report service performance information consistently and explain changes in what we report or how we report service performance information.

Our activities are grouped into six areas. These activity areas are also used as output classes in our performance measurement.

**ACTIVITY AREA 1**

**LEAD, ENGAGE AND INFLUENCE**

We do this through:

- engaging with organisations and workers on health and safety at work
- building our understanding of the system by learning from our engagements and regulatory activities
- contributing to the international arena on health and safety at work, and energy safety.

**In 2023/24 we will focus on** increasing the knowledge and practical application of worker participation principles among front-line leaders in their people management.

MEASURE	TARGET 2022/23	FORECAST ACTUAL 2022/23	TARGET 2023/24
1.1 The percentage of WorkSafe General Inspectorate assessments that include a focus on work-related health risks (previously 6.3)	≥75%	75%	>75%

**ACTIVITY AREA 2**

**EDUCATE, INFORM, GUIDE AND LEARN**

We do this through:

- providing advice and guidance
- promoting and targeting our guidance and education materials and tools
- promoting and supporting research and training
- developing codes of practice, safe work instruments and standards.

**In 2023/24 we will focus on** developing guidance and supporting training relating to the refrigeration regulations (subject to Cabinet approval).

MEASURE	TARGET 2022/23	FORECAST ACTUAL 2022/23	TARGET 2023/24
2.1 The percentage of people who say our guidance is very useful or extremely useful (previously 2.2)	>60%	60%	>65%

**ACTIVITY AREA 3****BUILD CAPABILITY AND WORKER PARTICIPATION**

Empowering workers to speak up and speak out is an important part of what we do. Workers need to be competent to manage their own health and safety and feel supported to raise health and safety issues with their employers as they occur. We do this through:

- developing and supporting health and safety leadership programmes
- developing and supporting capability-building programmes for the health and safety workforce
- promoting the worker voice
- incentivising good practices through duty holder/organisational self-assessment
- direct engagement with workers when our inspectors visit a workplace, wherever possible.

**In 2023/24 we will focus on** initiatives to enable the worker voice in small/medium enterprises (where uptake of WEPR practices is low).

MEASURE	TARGET 2022/23	FORECAST ACTUAL 2022/23	TARGET 2023/24
3.1 The percentage of inspections where the General Inspectorate engage with worker(s) and/or health and safety representative(s), where available, in order to improve worker participation in keeping workplaces healthy and safe (previously 3.2)	>80%	85%	>85%

**ACTIVITY AREA 4****INNOVATE, DESIGN, IMPLEMENT AND EVALUATE**

We do this through:

- developing and supporting harm prevention programmes that focus on reducing ill health, injuries and fatalities
- developing kaupapa Māori harm prevention approaches with and for Māori
- measuring and evaluating how effective our programmes and interventions are
- identifying and eliminating the risk of catastrophic events.

**In 2023/24 we will focus on** delivering harm prevention programmes and continuing the roll-out of our digital transformation project, to make it easier for people to apply for licenses and report workplace incidents and concerns.

MEASURE	TARGET 2022/23	FORECAST ACTUAL 2022/23	TARGET 2023/24
4.1 The number of workers receiving culturally relevant health and safety training by attending workshops facilitated by the Puataunono 'Come home safely' education programme	New measure	1,000	1,000

**ACTIVITY AREA 5**

**AUTHORISE, OVERSEE, ASSESS AND AUDIT**

We do this through:

- overseeing authorisation regimes for regulated people, places and activities
- assessing and auditing regulated people, places and activities
- developing legal standards and instruments to set minimum standards for health and safety at work
- supporting businesses and organisations to self-review to help them improve their health and safety practice
- helping control hazardous substances.

In 2023/24 we will focus on continuing to support the work on the engineered stone regulations (part of our work to address carcinogens and airborne risks), including analysing regulatory options and working with MBIE to advise on regulatory change as well as implementing recommendations from the recently completed internal audit of our hazardous industries work. We will also focus on the refrigeration licensing programme.

MEASURE	TARGET 2022/23	FORECAST ACTUAL 2022/23	TARGET 2023/24
5.1 The number of energy safety audits (of products, suppliers, networks, distribution systems, installations) completed	≥550	600	>600
5.2 The number of high hazard sites (including major hazard facilities, petroleum and geothermal, and mining, tunnelling, and quarry sites) inspected annually (previously 4.2)	≥80%	≥80% (440)	>440*
5.3 The percentage of completed Controlled Substances Licenses and Hazardous Substances Controls applications received which are processed within 60 working days (previously 4.4)	≥80%	80%	>90%
5.4 The percentage of completed 'Occupational diving certificate of competence' applications received which are processed within 20 working days (previously 4.5)	≥70%	80%	>80%

\* Target changed to a number from percent to track progress. The change reflects the post-COVID-19 environment where the capacity to carry out inspections has improved. The new target represents 100%.

**About the refrigeration licensing programme**

New regulations for refrigeration licensing are being drafted by the Parliamentary Counsel Office with a public consultation likely in 2023/24. If the regulations proceed, WorkSafe will:

- develop and promulgate guidance products
- develop a Regulatory Practice framework and operational policy
- address learning and development needs to implement the regulations.

Once refrigeration licensing regulations are passed, New Zealand Qualifications Framework unit standards will be developed. Training providers will also need to be trained to teach this standard. WorkSafe expects 3,000-5,000 applicants for licenses over the three years following the introduction of the regulations.



**ACTIVITY AREA 6****INVESTIGATE, ENFORCE AND HOLD TO ACCOUNT**

We do this through:

- monitoring legislative compliance including taking enforcement action where appropriate
- managing and responding to notifications
- holding those who do not meet their health and safety obligations to account
- using enforcement tools to improve health and safety practice and prevent harm
- agreeing enforceable undertakings, where appropriate, when work systems and processes require change
- issuing notices (which can include verbal directions, Health and Safety at Work Act Improvement notices, directive letters and infringement notices)
- prosecuting where appropriate.

**In 2023/24 we will focus on** health of workers; addressing acute harm in high-risk sectors such as construction and forestry; equitable outcomes; working upstream in forestry; machinery and structures; and the Whakaari/White Island court case.<sup>2</sup>

MEASURE	TARGET 2022/23	FORECAST ACTUAL 2022/23	TARGET 2023/24
6.1 The percentage of energy safety investigations (notifiable or non-notifiable incidents and unsafe situations) involving gas and electricity that are completed within 60 working days (previously 5.2)	≥85%	90%	>90%
6.2 The percentage of investigation files to be referred for prosecution which in the first instance, meet the WorkSafe internal standard outlined in the Investigation File Review (previously 5.4)	≥80%	80%	>80%
6.3 The percentage of our prosecutions that result in a conviction or an enforceable undertaking	New measure	80%	>80%
6.4 The percentage of Mentally Healthy Work notifiers contacted by WorkSafe within 20 days of receipt of notification	New measure	80%	>80%
6.5 The percentage of investigations where a final decision is made and communicated to victims within 12 months of the investigation commencing (previously 5.1)	100%	100%	100%

<sup>2</sup> A court case relating to the 2019 Whakaari tragedy is expected to start in July 2023. The island was a popular tourist destination, known for its volcanic activity, and 47 people were on the island at the time that the volcano erupted. Tragically, 22 lives were lost and a further 25 people were injured. Following the court case, WorkSafe will undertake any follow-up activity required.





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He pūtea  
tauākī

Financial  
statements

## Our funding sources

WorkSafe is funded through:

- Vote Labour Market (mostly through the Worker Safety Levy, supplemented by the Major Hazards Facilities Levy) - \$134.4m (84%)
- Vote Energy (Energy Safety Levy) - \$4.4m (3%)
- discrete ACC prevention activity funding - \$15.0m (9%)
- third-party revenue - \$4.3m (3%)
- other revenue (interest revenue) - \$1.2m (1%).

## Our reportable outputs

WorkSafe is funded primarily through the Vote Labour Market Appropriation: Workplace Relations and Safety - Workplace Health and Safety.

The appropriation is limited to information, education, leadership, guidance, support, and enforcement relating to the health and safety of workers and workplaces. This appropriation is intended to achieve healthier, safer and more knowledgeable workplaces.

The measure used to report against the appropriation is that 'More people improve their practices as a result of direct interaction with WorkSafe'.

PERCENTAGE OF PEOPLE (WORKERS AND EMPLOYERS)	FORECAST ACTUAL 2023/24	TARGET 2024/25
Percentage of people (workers and employers) who made at least one change to improve workplace safety and/or reduce risks to workers' health, after interaction with a Health and Safety Inspector	85%	≥85%

The result will be available after September 2024 from the Impacts Effectiveness Monitor.

WorkSafe has also received funding through Workplace Relations and Safety - Capital for WorkSafe New Zealand.

This appropriation is limited to capital injections and loans to WorkSafe to support the delivery of its functions as the health and safety at work regulator. This appropriation is intended to achieve the design and implementation of an appropriate Information Technology system for WorkSafe that supports the processing of licences and authorisations, and to enable WorkSafe to administer the refrigeration licensing scheme in advance of fees being received.

The measure used to report against the appropriation is that 'Any major capital project proposals are developed in accordance with Treasury business case guidelines'.

	FORECAST ACTUAL 2023/24	TARGET 2024/25
Any major capital project proposals are developed in accordance with Treasury business case guidelines	Achieved	Achieved

Performance information for this appropriation will be reported by WorkSafe in our annual report.

**Cost of service statement**

<b>\$000</b>	ESTIMATED ACTUAL 2022/23	<b>FORECAST 2023/24</b>
<i>Revenue</i>		
Funding from the Crown	141,125	138,647
Interest revenue	1,113	1,216
Other revenue	19,008	19,306
<b>TOTAL REVENUE</b>	<b>161,246</b>	<b>159,169</b>
<b>TOTAL EXPENDITURE</b>	<b>161,555</b>	<b>162,975</b>
Surplus/(deficit)	(309)	(3,806)

**Prospective statement of comprehensive revenue and expense for the year ended 30 June 2024**

<b>\$000</b>	ESTIMATED ACTUAL 2022/23	<b>FORECAST 2023/24</b>
<i>Revenue</i>		
Funding from the Crown	141,125	138,647
Interest revenue	1,113	1,216
Other revenue	19,008	19,306
<b>TOTAL REVENUE</b>	<b>161,246</b>	<b>159,169</b>
<i>Expenditure</i>		
Personnel costs	104,450	102,606
Depreciation and amortisation	6,769	7,711
Other expenses	50,336	52,658
<b>TOTAL EXPENDITURE</b>	<b>161,555</b>	<b>162,975</b>
<b>Surplus/(deficit)</b>	<b>(309)</b>	<b>(3,806)</b>
<b>TOTAL COMPREHENSIVE REVENUE AND EXPENSE</b>	<b>(309)</b>	<b>(3,806)</b>

**Prospective statement of financial position  
as at 30 June 2024**

<b>\$000</b>	ESTIMATED ACTUAL 2022/23	FORECAST 2023/24
<i>Assets</i>		
<b>Current assets</b>		
Cash and bank	8,851	7,951
Receivables	2,289	2,250
Investments	31,800	22,800
<b>TOTAL CURRENT ASSETS</b>	<b>42,940</b>	<b>33,001</b>
<b>Non-current assets</b>		
Property, plant and equipment	11,896	12,524
Intangible assets	28,149	30,305
<b>TOTAL NON-CURRENT ASSETS</b>	<b>40,045</b>	<b>42,829</b>
<b>TOTAL ASSETS</b>	<b>82,985</b>	<b>75,830</b>
<i>Liabilities</i>		
<b>Current liabilities</b>		
Payables	11,549	10,049
Employee entitlements – current	8,384	6,884
<b>TOTAL CURRENT LIABILITIES</b>	<b>19,933</b>	<b>16,933</b>
<b>Non-current liabilities</b>		
Employee entitlements – non-current	430	430
Loan	22,524	22,175
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>22,954</b>	<b>22,605</b>
<b>TOTAL LIABILITIES</b>	<b>42,887</b>	<b>39,538</b>
<b>Net assets</b>	<b>40,098</b>	<b>36,292</b>
<i>Equity</i>		
Capital reserves	33,410	33,410
Memorandum accounts	4,908	1,108
Accumulated surplus/(deficit)	1,780	1,774
<b>TOTAL EQUITY</b>	<b>40,098</b>	<b>36,292</b>

## Prospective statement of cash flows for the year ended 30 June 2024

\$000	ESTIMATED ACTUAL 2022/23	BUDGET 2023/24
<i>Cash flows from operating activities</i>		
Receipts from the Crown	141,125	138,647
Interest received	1,113	1,216
Receipts from other revenue	9,567	19,345
Payments to suppliers	(48,576)	(53,189)
Payments to employees	(100,531)	(100,104)
GST (net)	(343)	(970)
<b>Net cash flows from operating activities</b>	<b>2,355</b>	<b>4,945</b>
<i>Cash flows from investing activities</i>		
Receipts from term deposits	3,717	9,000
Purchase of property, plant and equipment	(4,435)	(2,180)
Purchase of intangible assets (ICT)	(16,864)	(12,315)
<b>Net cash flow from investing activities</b>	<b>(17,582)</b>	<b>(5,495)</b>
<i>Cash flows from financing activities</i>		
Proceeds from/(payment of) long term loan	10,532	(350)
Proceeds from capital contribution	4,435	-
<b>Net cash flows from financing activities</b>	<b>14,967</b>	<b>(350)</b>
<b>Net (decrease)/increase in cash and cash equivalents</b>	<b>(260)</b>	<b>(900)</b>
Cash and cash equivalents at the beginning of the year	9,111	8,851
Cash and cash equivalents at the end of the year	8,851	7,951



**Prospective statement of changes in equity  
for the year ended 30 June 2024**

<b>\$000</b>	ESTIMATED ACTUAL 2022/23	<b>FORECAST 2023/24</b>
Balance at 1 July	35,972	40,098
Total comprehensive revenue and expense	(309)	(3,806)
<i>Owner transactions</i>		
Capital contribution	4,435	-
<b>BALANCE AT 30 JUNE</b>	<b>40,098</b>	<b>36,292</b>

**Key assumptions and changes**

The following significant assumptions have been used in preparing the forecast information:

- financial information is prepared in accordance with generally accepted accounting practice
- revenue from multi-year programmes such as major hazard facility safety cases are recognised on a percentage of completion basis, with any unspent portion treated as income in advance
- accumulated surpluses are used where available to supplement revenue.

## He tauākī o ngā kaupapa here kaute

### Statement of accounting policies

#### Reporting entity

WorkSafe New Zealand is a Crown Agent as defined by the Crown Entities Act 2004, was established on 16 December 2013 and is domiciled and operates in New Zealand. The relevant legislation governing WorkSafe's operations includes the Crown Entities Act 2004 and the WorkSafe New Zealand Act 2013. WorkSafe's ultimate parent is the New Zealand Crown. WorkSafe is funded primarily by government through Vote Labour Market.

WorkSafe's primary objective is to provide public services to the New Zealand public, as opposed to making a financial return. Accordingly, WorkSafe has designated itself as a public benefit entity (PBE) for financial reporting purposes.

The Board authorised these prospective statements for issue on 17 April 2023.

#### Basis of preparation

The financial statements have been prepared on a going-concern basis, and the accounting policies have been applied consistently throughout the period.

#### STATEMENT OF COMPLIANCE

The financial statements of WorkSafe have been prepared in accordance with the requirements of the Crown Entities Act 2004, which include the requirement to comply with generally accepted accounting practice in New Zealand (NZ GAAP).

These financial statements have been prepared in accordance with Tier 1 PBE accounting standards and they comply with PBE accounting standards.

#### MEASUREMENT BASE

The financial statements have been prepared on a historical cost basis, except for some non-financial assets and liabilities, which are stated at fair value.

#### FUNCTIONAL AND PRESENTATION CURRENCY

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$000), unless otherwise stated. The functional currency of WorkSafe is New Zealand dollars (NZ\$).

#### Standard early adopted

No Standards have been early adopted during this financial year.

#### Standards issued and adopted

Standards and amendments, issued and come into effective, and are relevant to WorkSafe are:

#### AMENDMENT TO PBE IPSAS 2 STATEMENT OF CASH FLOWS

An amendment to PBE IPSAS 2 Statement of Cash Flows requires entities to provide disclosures that enable users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes. This amendment is effective for annual periods beginning on and after 1 January 2022, with early application permitted. WorkSafe is complying with the requirements of this standard.

#### PBE IPSAS 41 FINANCIAL INSTRUMENTS

PBE IPSAS 41 replaces PBE IFRS 9 Financial Instruments and is effective for the year ending 30 June 2023. Adoption of the new standard has no material impact on WorkSafe.

#### Revenue

Revenue is measured at fair value and is recognised when earned. It is reported in the financial period to which it relates.

#### REVENUE FROM THE CROWN

WorkSafe is primarily funded through revenue received from the Crown, which is restricted in its use for the purpose of WorkSafe meeting its objectives as specified in its Statement of Performance Expectations and Statement of Intent. Revenue from the Crown is recognised as revenue when earned and is reported in the financial period to which it relates.

#### PROVISION OF SERVICES

Services provided to third parties on commercial terms are exchange transactions. Revenue from these services is recognised in proportion to the stage of completion at balance date. The liability for any revenue not recognised at balance date is shown in the statement of financial position as revenue in advance.

#### INTEREST REVENUE

Interest revenue is recognised by accruing on a time proportion basis the interest due for the investment.

#### RENTAL REVENUE

Lease receipts under an operating sublease are recognised as revenue on a straight-line basis over the lease term.

## Operating leases

Leases that do not transfer substantially all the risks and rewards incidental to ownership of an asset to WorkSafe are classified as operating leases. Lease payments under an operating lease are recognised as an expense on a straight-line basis over the term of the lease.

## Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held on call with banks and other short-term, highly liquid investments with original maturities of three months or less.

## Receivables and other receivables

Short-term receivables are recorded at the amount due, less an allowance for credit losses. WorkSafe applies the simplified expected credit loss model of recognised lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

## Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued on a time proportion basis.

## Property, plant and equipment

The property, plant and equipment asset classes consist of furniture and office equipment, leasehold improvements, computer hardware and motor vehicles. Property, plant and equipment are shown at cost, less any accumulated depreciation and impairment losses. The cost of an item of property, plant or equipment is recognised as an asset only when it is probable that the future economic benefits or service potential associated with the item will flow to WorkSafe and the cost of the item can be measured reliably. Work in progress is recognised at cost less impairment and is not depreciated. Costs incurred subsequent to initial acquisition are capitalised only when it is probable that the future economic benefits or service potential associated with the item will flow to WorkSafe and the cost of the item can be measured reliably. The costs of day-to-day servicing of property, plant and equipment are recognised in the statement of comprehensive

revenue and expenses as they are incurred.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amounts of the assets. Gains and losses on disposals are included in the statement of comprehensive revenue and expenses.

## DEPRECIATION

Depreciation is calculated using the straight-line basis at rates that will write off the cost (or valuation) of the assets to their estimated residual values over their useful lives. The useful lives and associated depreciation rates of major classes of asset have been estimated as below. Leasehold improvements are depreciated over the unexpired period of the lease or the estimated remaining useful lives of the improvements, whichever is the shorter. The residual value and useful life of an asset are reviewed, and adjusted if applicable, at each financial year end.

ASSET CLASS	DEPRECIATION METHOD
Furniture and office equipment	General: 5 years 20% straight line (SL)
Leasehold improvements	The shorter of 10 years 10% SL or the remaining term of the lease of the building that has been fitted out
Computer hardware	4 years 25% SL
Motor vehicles	5–6 years 16.67% – 20% SL

## Intangible assets

### SOFTWARE ACQUISITION AND DEVELOPMENT

Acquired computer software licences are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. The cost of internally-generated computer software represents expenditure incurred in the development phase of the software only. The development phase occurs after the following can be demonstrated: technical feasibility; ability to complete the asset; intention and ability to sell or use the asset; and development expenditure can be reliably measured. Expenditure incurred on the research of an internally generated intangible asset is expensed when it is incurred. When the research phase cannot be distinguished from the development phase, the expenditure is expensed when it is incurred. Costs associated with maintaining computer software are recognised as an expense when incurred.

## AMORTISATION

Amortisation begins when an asset is available for use and ceases at the date that the asset is de-recognised. The amortisation charge for each period is recognised in the statement of comprehensive revenue and expense. The useful lives and associated amortisation rates of major classes of intangible asset have been estimated as follows:

ASSET CLASS	DEPRECIATION METHOD
Acquired computer software	2-8 years 12.5-50% SL
Developed computer software	5-8 years 12.5-20% SL

## Impairment

WorkSafe does not hold any cash-generating assets. Assets are considered cash-generating where their primary objective is to generate a commercial return. Property, plant and equipment and intangible assets that have finite useful lives are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amounts may not be recoverable. An impairment loss is recognised for the amount by which an asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of the asset's fair value less costs to sell and value in use. Value in use is determined using an approach based on a depreciated replacement cost approach, a restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and the availability of information. If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit. The reversal of an impairment loss is recognised in the surplus or deficit.

## Creditors and other payables

Creditors and other payables are non-interest-bearing and are normally settled within 30 days, and their carrying value approximates their fair value.

## Employee entitlements

Employee entitlements WorkSafe expected to be settled within 12 months of balance date are measured at accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date and leave earned but not yet taken at balance date. WorkSafe recognises a liability and an expense for bonuses where it is contractually obliged to pay them or where there is a past practice that has created a constructive obligation and a reliable estimate of the obligation can be made. Employee benefits that are due to be settled beyond 12 months after the end of the period in which an employee renders a related service, such as long service leave and retirement leave, have been calculated on an actuarial basis. The calculations are based on likely future entitlements accruing to staff based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, contractual entitlement information and the present value of the estimated future cash flows.

## SUPERANNUATION SCHEMES

WorkSafe has obligations for contributions to KiwiSaver. The contributions are recognised as an expense in the statement of comprehensive revenue and expense as incurred. Obligations for contributions to the State Sector Retirement Savings Scheme and the Government Superannuation Fund are recognised in the statement of comprehensive revenue and expense as they fall due. Any reimbursement of these costs from the State Services Commission is recognised as revenue in the statement of comprehensive revenue and expenses.

## Provisions

A provision is recognised for future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) as a result of a past event, it is probable that an outflow of future economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

## RESTRUCTURING

A provision for restructuring is recognised when an approved, detailed, formal plan for the restructuring as been announced publicly to those affected, or its implementation has already begun.

## Good and services tax (GST)

All items in the financial statements are presented exclusive of GST, except for receivables and payables, which are presented on a GST-inclusive basis. Where GST is not recoverable as input tax, it is recognised as part of the related asset or expense. The net amount of GST recoverable from, or payable to, Inland Revenue is included as part of receivables or payables in the statement of financial position. The net GST paid to, or received from, Inland Revenue (including the GST relating to investing and financing activities) is classified as an operating cash flow in the statement of cash flows. Commitments and contingencies are disclosed exclusive of GST.

## Income tax

WorkSafe is a public authority and consequently is exempt from the payment of income tax. Accordingly, no charge for income tax has been provided for.

## Cost allocation

Where cost allocation is required, WorkSafe has derived the cost of service using an approved cost allocation system. Direct costs are those costs

directly attributable to a significant activity. Indirect costs are those costs that cannot be identified in an economically feasible manner with a specific significant activity. Direct costs are charged directly to significant activities. Indirect costs are charged to significant activities based on the pro-rata costs of the activities. The costs of internal services not directly charged to activities are allocated to significant activities based on the pro-rata costs of the activities. There have been no changes to the cost allocation methodology since the date of the last audited financial statements.

## Critical accounting estimates and assumptions

In preparing these financial statements we have made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed reasonable under the circumstances. There are no critical assumptions to detail specifically.

## Capital intentions 2023/24 to 2025/26

WorkSafe's capital assets consist primarily of ICT to support business capabilities, leasehold facilities, office equipment and a vehicle fleet to support the inspectorate. Funding for capital is a combinations of depreciation funding plus capital injections as required.

	PLANNED INVESTMENT (\$000)			
	2023/24	2024/25	2025/26	2026/27
ICT software	6,433	2,340	3,800	3,800
ICT hardware	402	300	300	300
Motor vehicles	2,010	1,720	1,260	1,260
Leasehold improvements	1,650	2,080	1,260	1,260
Other assets	0	0	0	0
	<b>10,495</b>	<b>6,440</b>	<b>6,620</b>	<b>6,620</b>



## Disclaimer

WorkSafe New Zealand has made every effort to ensure that the information contained in this publication is reliable, but makes no guarantee of its completeness. WorkSafe may change the contents of this publication at any time without notice.

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