Investment Decision Assurance – Overview of assurance reviews for infrastructure projects

October 2026

In April 2026, Cabinet announced a number of changes to New Zealand's Investment Management System, in particular seeking clearer advice and recommendations to help with investment decisions.

A new Investment Decision Assurance (IDA) Policy and two frameworks to support the delivery of assurance reviews are now in place.

Informed by research

Our process has been informed by a breadth of research, including interviews with users of both Gateway and the Infrastructure Priorities Programme (IPP), research comparing the features, consistency, depth and rigour of both Gateway and IPP reviews, and lessons learnt from overseas infrastructure assurance processes.

Many government agency representatives also provided valuable feedback during key stakeholder engagement sessions we jointly held with Treasury. All of the insights and findings have made a critical contribution to the development of our work and to ensure that decision-makers as well as SROs will find value in the new process.

IDA reviews

- There are six "Point Reviews" across the stages of an investment project lifecycle.
- Points 1-3 cover the pre-investment decision stages.
- Points 4-6 cover the post-investment decision stages.
- A workbook for each Point Review will be available on our website, giving government agencies and project teams a clear understanding of what the reviewers will be assessing; the workbooks ensure consistency of approach and assessment across all Point Reviews.
- Each review will cover strategic alignment, value for money, financials, commercials, deliverability, governance and capability.
- Targeted Investment Reviews (TIRs) may be used to undertake analysis on specific issues or areas of concern.
- Assurance of Action Plan (AAP) reviews will assess the actions agencies have taken to address review recommendations.

Online platform for reviews

One key difference with reviews conducted by Te Waihanga will be the use of our online Information Supply Platform (ISP). It is the same platform that government agencies use to submit quarterly information to the National Infrastructure Pipeline, and the same one that supported our Infrastructure Priorities Programme.

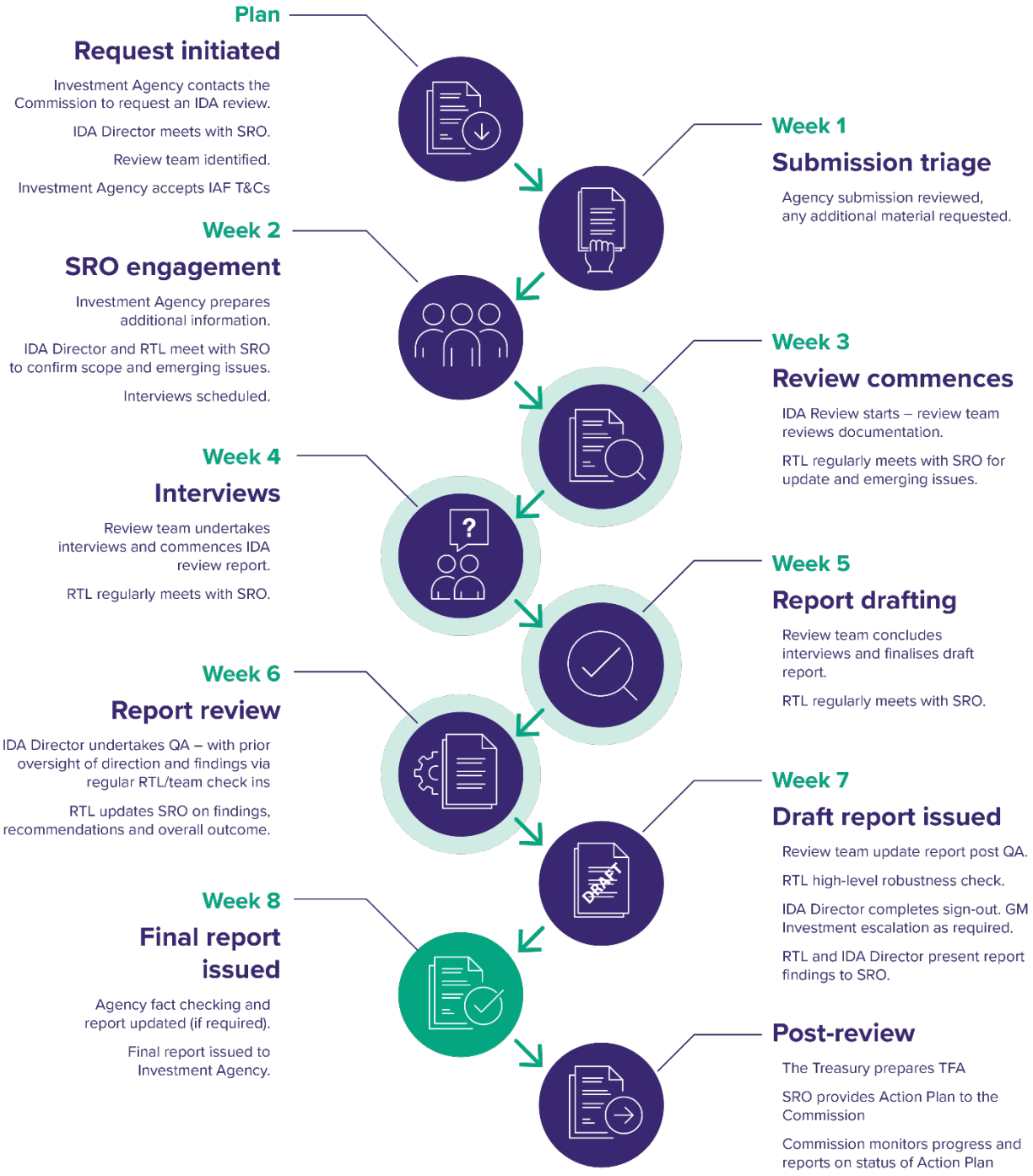
For each review, you and your team will use the platform to:

- Manage assigned staff responsible for providing required infromation
- Book your reviews and agree terms and payment
- Submit the evidence and documentation necessary to support the review

Our IDA team will use the platform to:

- Source your documentation securely
- Record the assessment findings against every question in each workbook
- Track progress of the review and record evidence and references
- Compile the findings into a report, subject to QA

8-week process for each IDA Point Review



IAF = Infrastructure Assurance Framework
SRO = Senior Responsible Owner
RTL = Review Team Leader
QA = Quality assurance
TFA = Treasury Fitness Assessment
AAP = Assurance Action Plan