

IDA – Overview of proposed reviews for infrastructure projects

Subject to Cabinet/Ministerial approval (Sept/Oct 2026)

Since the announcement in April, our Te Waihanga team has been working closely with colleagues at the Treasury to develop the new Investment Decision Assurance (IDA) policy and frameworks to support the delivery of assurance reviews. Approvals of the policy and frameworks is due by Cabinet and Ministers around the end of this month or early October (exact dates tbc). More information on this process is available in the Treasury newsletter, or from the Treasury's Investment Management team.

[Treasury | Newsletter: Strengthening Investor Assurance - September 2026](#)

The IDA review process has been developed to deliver the outcomes sought by Cabinet, in particular clearer advice and recommendations to help with investment decisions, while also providing valuable feedback for SROs and project teams.

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 have 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

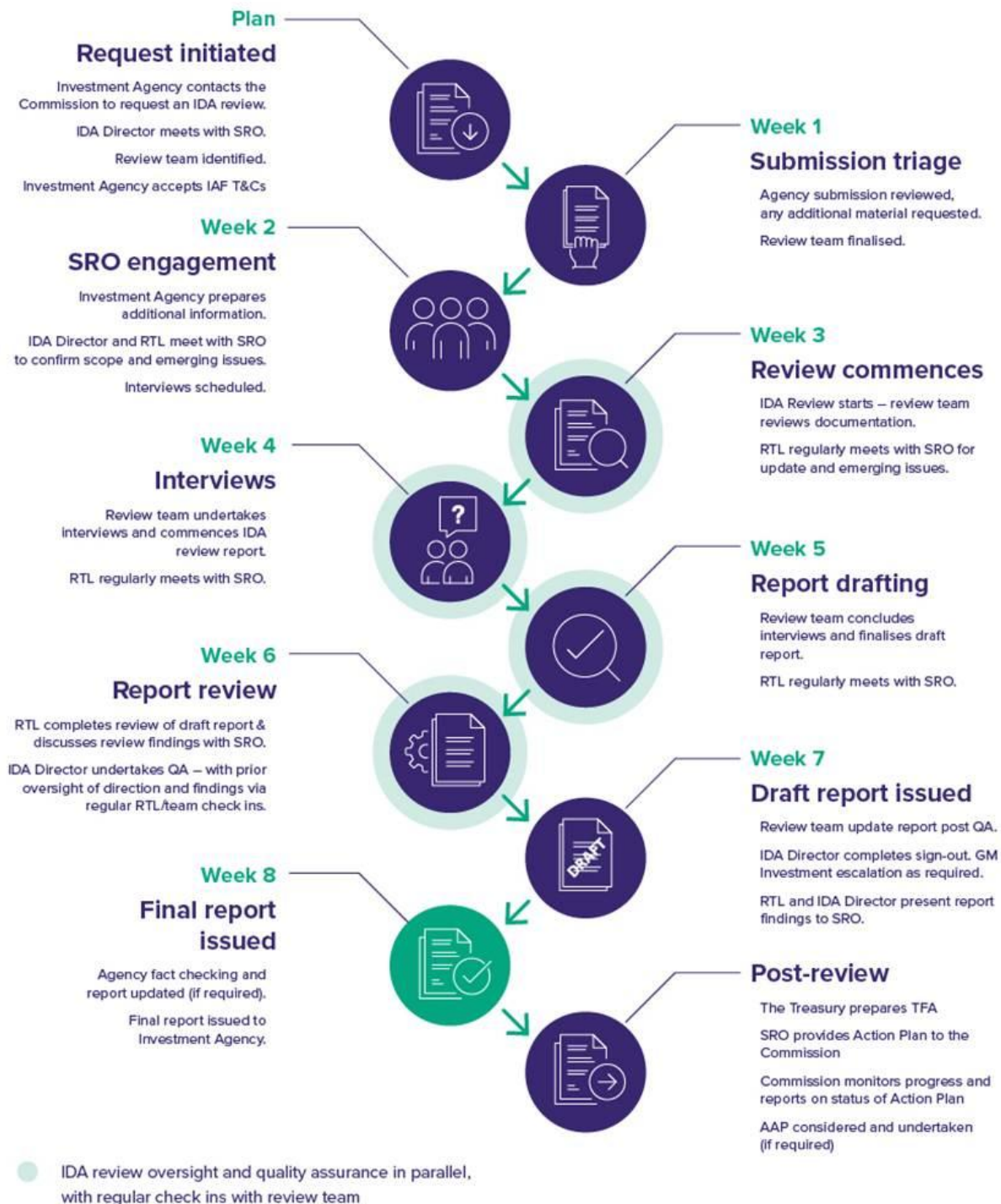
ensure that decision-makers as well as SROs will find value in the new process.

IDA reviews

While the frameworks are still to be approved, here's a brief overview of what's currently intended for IDA reviews:

- There are six "Point" reviews across the stages of an investment business case and infrastructure project
- 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 you 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, commercial, deliverability, governance and capability
- Targeted Investment Reviews (TIRs) will focus on specific concerns
- Assurance of Action Plan (AAP) reviews will assess the actions agencies have taken to address review recommendations

Proposed 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

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 colleagues in your organisation use to submit your agency's 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 information
- 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

For more information

Visit: [Investment Decision Assurance | Te Waihanga](#)
(website will be updated as information is confirmed)

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