NEW ZEALAND
INFRASTRUCTURE
COMMISSION
Te Waihanga

IDA Infrastructure end-to-end process

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October 2026

Te Kāwanatanga o Aotearoa
New Zealand Government

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Introduction

Webinar series

This is a series of five webinars to brief agencies on the new IDA Infrastructure programme. These webinars will cover:

1. **Introduction to IDA** – overview of new system, roles and transition arrangements
2. **IDA process** – (this webinar) The end-to-end IDA process, roles, steps and outputs
3. **IDA Reviews Pre-investment** – Review methodology, evidence and preparation before an investment decision
4. **IDA Reviews Post-investment** – Review methodology, evidence and preparation during delivery and transition to operations
5. **IDA Reviews Ask Me Anything** – Opportunity for questions on any of the above topics

Purpose

- To give agencies a practical understanding of the end-to-end administrative and review process
- From identifying an investment and agreeing to an Assurance Plan, through to the final report, agency response and follow-up

Recap of webinar 1

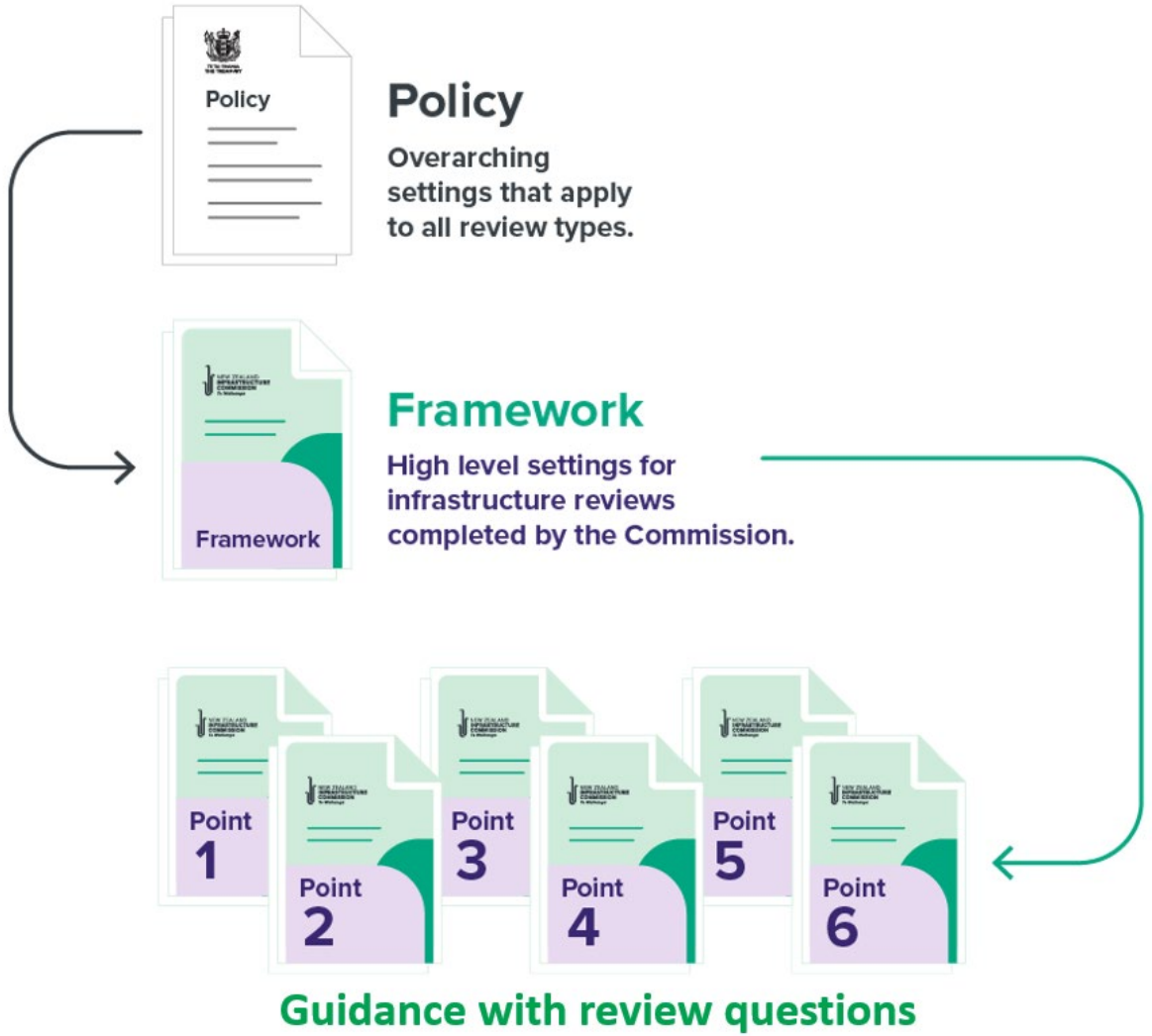
IDA reviews assess if a project:	IDA reviews provide:	IDA reviews do not:
addresses a strategic need	independent advice to investors at key decision points	provide audits of compliance
demonstrates value for money	forward looking assessments guidance on proposal quality	provide audits financial accounts
can be successfully delivered	targeted advice for SROs	constitute an investment decision

Recap of webinar 1

Role	Key responsibilities
Investors	Consider IDA review findings; assess risks; make and own investment decisions
Treasury Policy / Fiscal & Economic Adviser	Enact and maintain IDA Policy; endorse IDA Frameworks; prepare Fitness Assessments; share system insights
Assurance units (Treasury and Te Waihanga)	Manage delivery of IDA reviews; provide IDA review summary for Fitness Assessments; share trends and insights; review effectiveness of frameworks
Review Team	Undertake independent IDA reviews; provide timely notification on additional information requirements
Review Team Leader	Facilitate review team moderation, review robustness of findings, lead engagement with SRO
Agencies	Nominate an SRO; complete and RPA; remain accountable for investment planning and delivery; comply with assurance requirements in CO (23) 9, IDA Policy & Framework; provide final IDA report to portfolio Minister
SRO	Ensure investment meet objectives and benefits; initiate IDA reviews in timely manner; ensure IDA submission meets information requirements; support scrutiny at relevant ministerial meetings; ensure findings are addressed and escalated without suppressing key findings; prepare, submit and maintain an Action Plan responding to review recommendations.

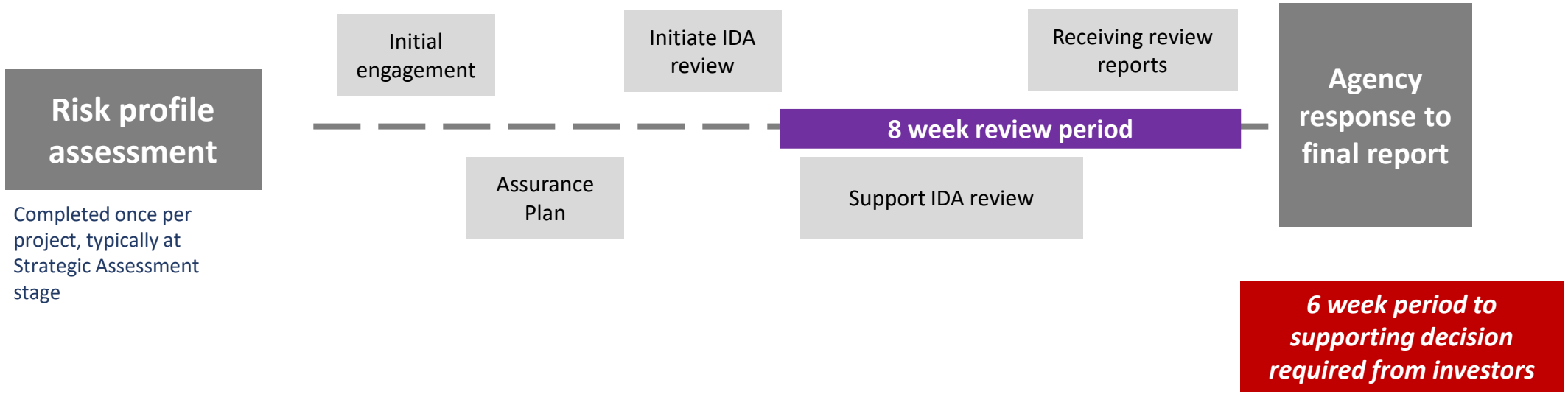
Webinar 1 recap

Recap of Webinar 1



Process overview

End to end process for IDA infrastructure



RPA

Risk Profile Assessment process

Agency submits RPA for project to Treasury

Treasury manages process to review and moderate agency RPA assessments

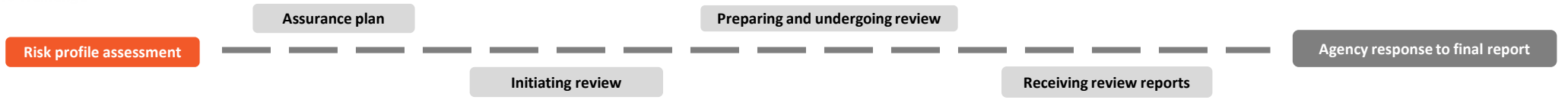
Not identified as a high risk investment. IDA review not required

Infrastructure Investment Assurance Framework (IIAF) – IDA reviews of high risk infrastructure investments

Owned and managed by Te Waihanga

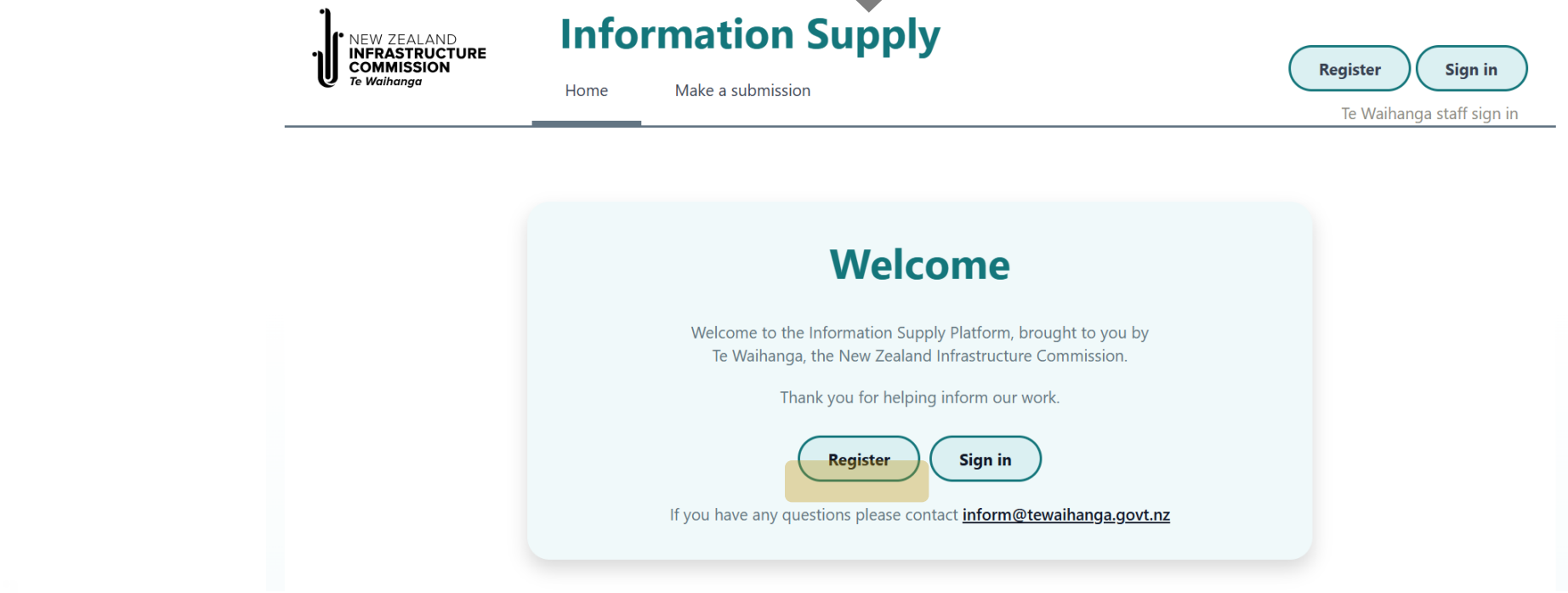
Digital, Equipment and Change Investment Assurance Framework (DECAF) – IDA reviews of high risk DEC investments

Owned and managed by the Treasury



Early engagement

If allocated high risk rating for infrastructure project, the Commission will send agency notification to apply for an IDA review



Risk profile assessment

Initial engagement

Assurance plan

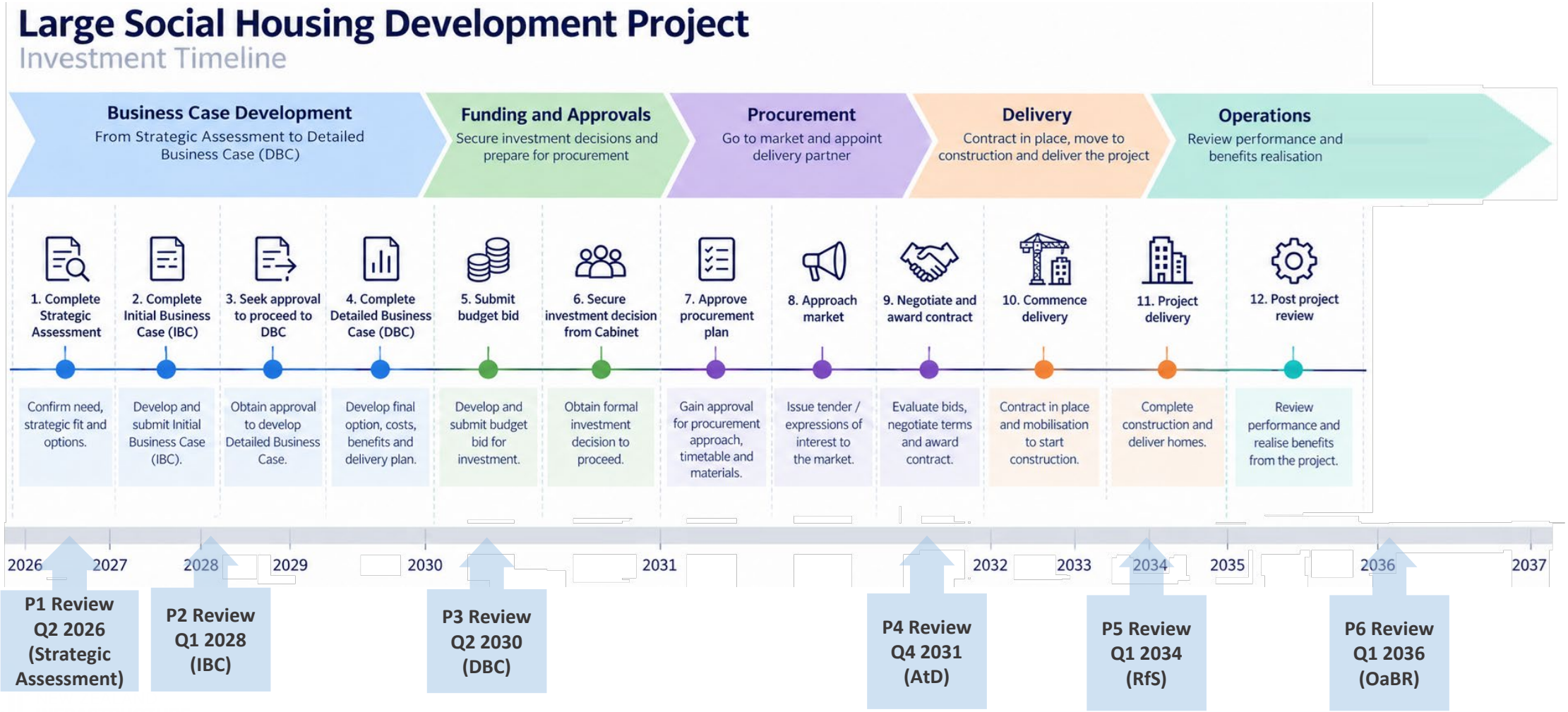
Initiate IDA review

Support IDA review

Agency response to final report

Assurance plan

Developing an assurance plan



Initial engagement

Initiate IDA review

Risk profile assessment

Agency response to final report

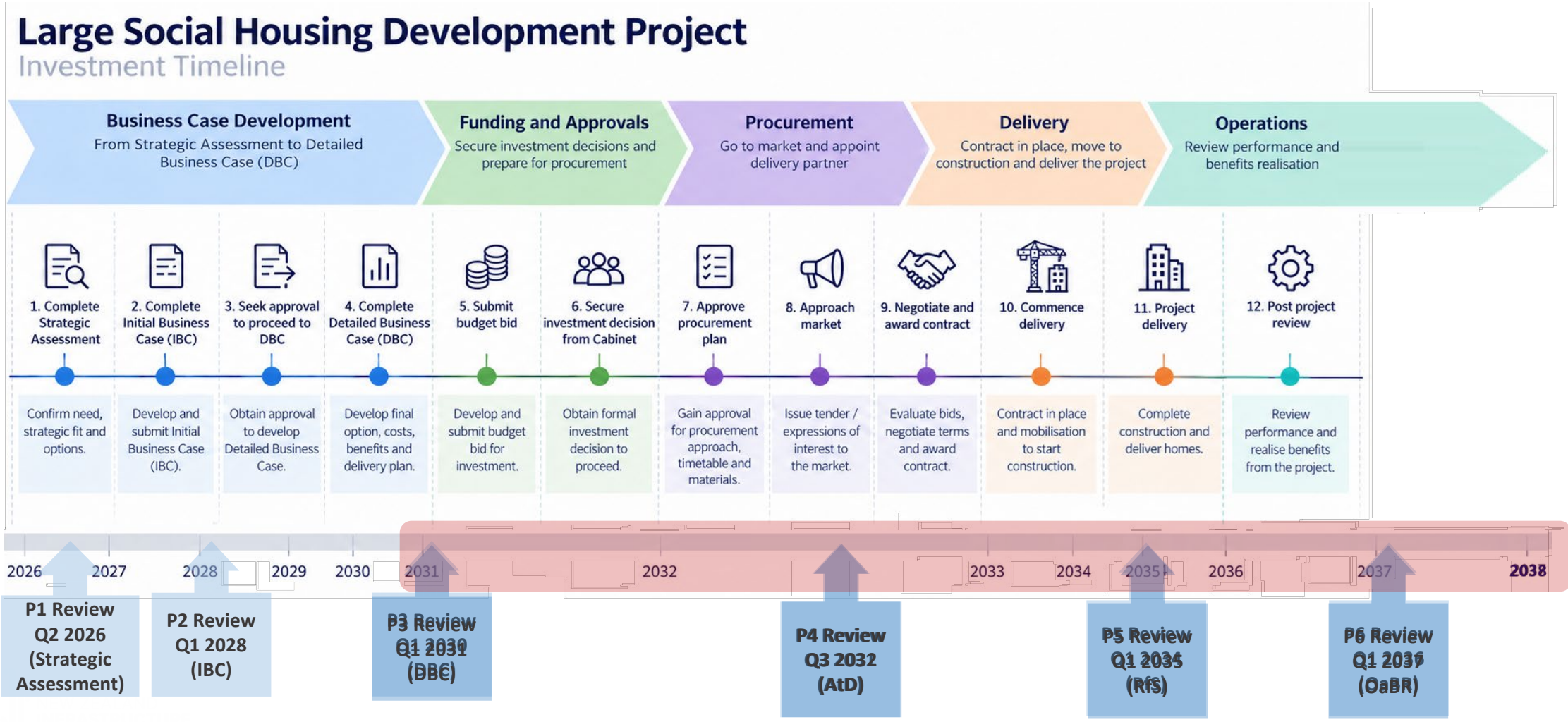
Assurance plan

Support IDA review

Assurance plan

Updating assurance plans

Agency signals that DBC will be delayed by a year



Initial engagement

Initiate IDA review

Risk profile assessment

Agency response to final report

Assurance plan

Support IDA review

Initiating IDA review

Point	Project stage	Focus of review
1	**Strategic assessment**	Should investors devote resources to the planning and development of this project?
2	**Programme Business or Indicative Business Case**	Is this project ready to progress to the detailed business case phase?
3	**Detailed business case**	Is there a preferred option that meets the service need, maximises public value, and is ready to move to procurement planning?
4	**Approval to deliver**	Does the procurement outcome provide an acceptable basis for the investor to approve funding, award and enter into the contract, and commit the investment to delivery?
5	**Readiness for service**	Is the asset or service ready to move into operation?
6	**Operational and benefits realisation**	Did the investment deliver public value and what lessons were learned to improve future outcomes?

In Information Supply Platform (ISP) submission, agency indicates the Point review stage it is applying for



Initiating IDA review

Before confirming Point review stage, agency should check they broadly meet evidence requirements

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Te Waihanga

Investment Decision Assurance
Point 3 Workbook

September 2026

Documents / evidence

Evidence expected at this Point

Overall
Detailed Business Case or equivalent decision-support documentation
Response to relevant recommendations from previous assurance or Point reviews
Approved Programme Business Case or Indicative Business Case where relevant

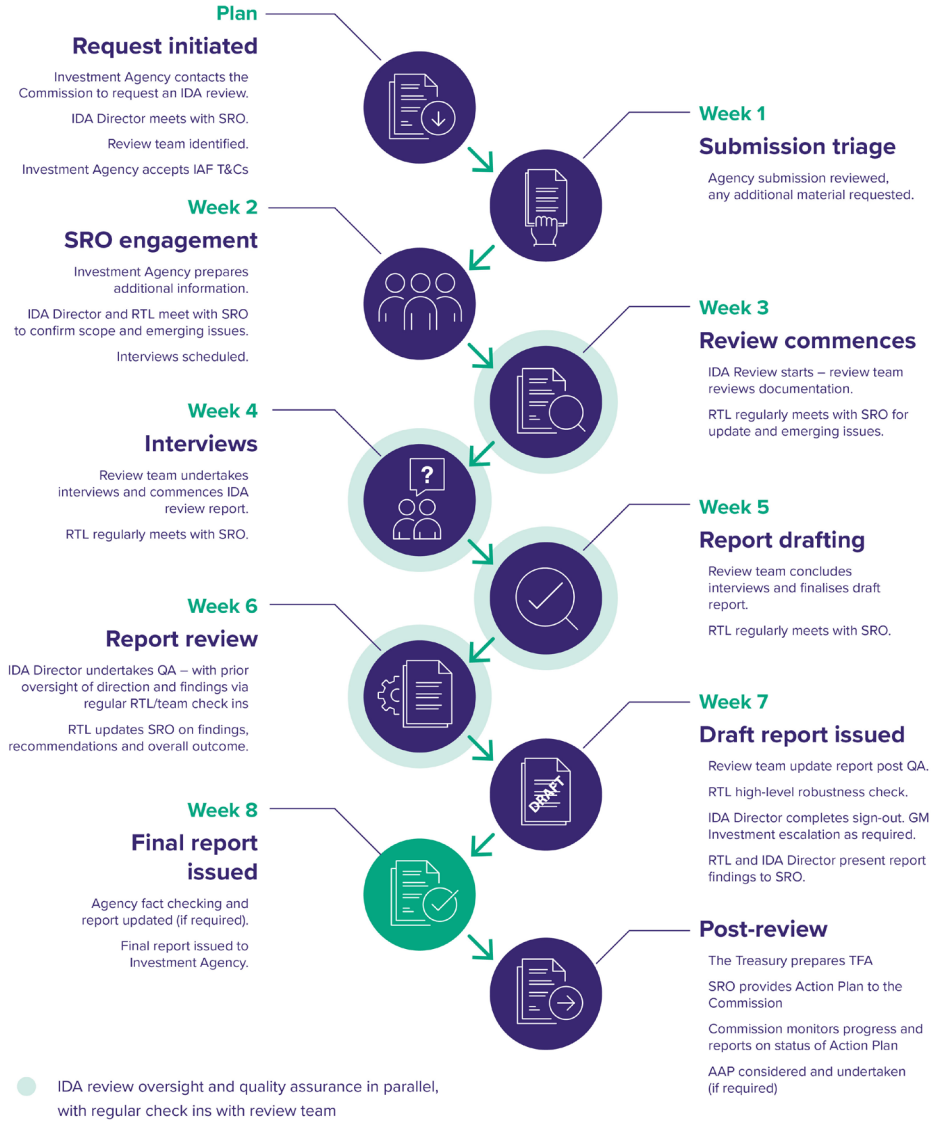
Strategic Alignment
Evidence that the problem or service need remains clearly defined, appropriately sized, material and current
Evidence that the preferred option responds to the identified problem and intended outcomes
Evidence that the preferred option remains aligned with relevant strategic priorities

Value for Money
Economic analysis supporting the preferred option including whole-of-life costs and benefits
Evidence comparing the preferred option with the shortlisted alternatives
Evidence of key assumptions, risks and uncertainty testing
Benefits Realisation Plan and evidence of expected outputs and outcomes

Financial
Detailed capital and operating cost information for the preferred option
Whole-of-life cost estimates including maintenance and renewal costs where relevant

Timelines

Review timelines



Risk profile assessment

Assurance plan

Initiating review

Support IDA review

Receiving review reports

Agency response to final report

Initiating IDA review



This will involve:

- Requesting the review at least four weeks before the proposed start date
- SROs to identify issues for further review
- Confirming project details, roles & responsibilities, scope and interviewees
- Reviewing and accepting terms and conditions
- Fee payment $75,000 excluding GST.



Week 1



What this means for agencies:

- Uploading key project documentation (on the review start date)
- We may request further information where there are material gaps against evidence requirements

Week 1



Week 2



What this means for agencies:

- Additional information requested in Week 1 must be submitted in Week 2



Week 3



What this means for agencies:

- SRO should be available to meet with the RTL



Week 4



What this means for agencies:

- Project team members nominated for interviews will need to attend their allocated interviews, and provides answers to reviewers questions



Week 5



What this means for agencies:

- SRO should be available to provide clarification to review team lead on remaining issues raised



Week 6

Week 6

Report review

IDA Director undertakes QA – with prior oversight of direction and findings via regular RTL/team check ins

RTL updates SRO on findings, recommendations and overall outcome.



What this means for agencies:

- SRO will be briefed on key findings that will be detailed in draft report



Week 7

Draft report issued

Review team update report post QA.

RTL high-level robustness check.

IDA Director completes sign-out. GM

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Investment Decisio
Assurance Report
Large Social Housi
Development Proj

IDA Review Point 1

Agency Name: Shaky Isles Health Authority
Senior Responsible Owner: Leslie Thrope
Report Date: 16 Dec 2026

Summary of Review Outcomes

The Commission received an Point 1 IDA Review submitted by Shaky Isles Housing Authority for a Large Social Housing Development Project.

Investment Description

The agency is proposing a new social housing project in Coopertown.

Review Findings

Overall review outcome rating:
Proceed with Action

Suggested actions for Investor

Ref	Directed to	Suggested actions
A1	Investor	Note that the options analysis will require further development before the next investment decision.

Recommendations

Ref	Directed to	Recommendation	Priority
R1	SRO	Size the problem in quantitative terms (such as housing shortfalls, waiting lists etc...)	Essential - by Point 2
R2	SRO	Provide evidence that the agency is considering a range of options including non-built and low-cost through to more capital-intensive solutions.	Essential - by Point 2

investment. Further work is
y is considering a wide
t Point 2.

of rating	
e terms	
range of potential solutions	
ts solutions there are highly likely ble	
propriate and clearly stated	
Deliverability	Green

- Early work identifying interfaces and dependencies provides confidence an investment can be delivered

CONFIDENTIAL DRAFT

Risk profile assessment | Assurance plan | Initiating review | Support IDA review | Receiving review reports | Agency response to final report

Week 8

Week 8

Final report issued

Agency fact checking and report updated (if required).

Final report issued to Investment Agency.



What this means for agencies:

- SRO reviews the draft report for factual accuracy and submits corrections within the timeframe advised by the Commission.

Risk profile assessment | Assurance plan | Initiating review | Support IDA review | Receiving review reports | Agency response to final report

Review outcomes

Focus area rating	Recommendations	Overall outcome
Green Aligned with expectations, high confidence in success.	Either no recommendations or Consider recommendations only	Proceed
Amber Generally aligned with expectations, but some need for improvement or reservations on confidence	Includes either 1) Essential or Urgent recommendation(s) that have a clear path to resolution while moving forward or 2) risks/reservations to be noted / monitored.	Proceed — For risks or reservations to be noted Proceed with actions — For essential or urgent recommendations to be actioned
Red Material issues that threaten project success.	Includes either 1) Urgent recommendations that either require a pause/reset/revert to address or 2) do not have a clear path to resolution.	Pause and revise — For issues that can be addressed at current stage Stop or Revert — For issues that threaten project success and cannot be addressed

Post review

Post-review

The Treasury prepares TFA

SRO provides Action Plan to the Commission

Commission monitors progress and reports on status of Action Plan

AAP considered and undertaken (if required)

Post-review: Agency responsibilities

Review outcome	What it means for the agency	Follow-up
Proceed	The investment is ready to progress to the next stage. Any recommendations should still be considered and addressed.	SRO/project team monitors the Action Plan.
Proceed with action	The investment can progress provided critical recommendations are addressed within agreed timeframes.	Commission monitors the Action Plan.
Pause and revise	The investment is not ready for the decision sought until critical recommendations are addressed.	Enhanced notification, Action Plan monitoring and an AAP review pathway.
Stop or Revert	The review recommends stopping the investment or returning to an earlier stage for further development.	Enhanced notification, Action Plan monitoring and an AAP review pathway.



Post-review

The Treasury prepares TFA

SRO provides Action Plan to the Commission

Commission monitors progress and reports on status of Action Plan

AAP considered and undertaken (if required)

Enhanced notification: What happens when material concerns are identified?

Timing	Action
Earliest indication of adverse outcome	Commission notifies Treasury Policy Owner and relevant Vote team.
Within 5 working days of final report	Commission notifies SRO and agency Chief Executive in writing.
Immediately	Agency Chief Executive notifies portfolio Minister and provides full report.
Within 20 working days of receiving AU notification	SRO submits Action Plan addressing recommendations.
Within 3 months of original review	Commission follows up and determines whether an AAP review is required.



Transition: timelines

- Reviews underway and priority reviews that can't be delayed will continue through Gateway*.
- All other reviews will move to IDA from 2 November.
- There will be an initial period (to end of 2026) where both Gateway and IDA systems are operating.

*Prioritisation principles

- Contractual obligations/approval timelines
- Commissioning of services and operational handover timing
- Readiness for Cabinet / Budget 2027 decision
- Whether investment is high profile / high risk or of significant public interest
- Completion of escalated action-plan reviews

Next steps

Next steps

- 28 October – ‘Ask me anything’ IDA drop in session
- 2 November – Workbooks and Framework on Te Waihanga website
- 18 November – Webinar 3 - IDA Reviews Pre-investment

IDA@tewaihanga.govt.nz is your first point of contact

Review outcomes

Three tiers of advice

1.

Overarching advice

- Proceed
- Proceed with action
- Pause and revise
- Revert or stop

2.

Key focus area scores

- **Green**
- **Amber**
- **Red**

3.

Recommendations

- Good practice
- Essential
- Urgent

OIA Requests

Official Information Act

See IDA Policy Section 9