SECTION 3 IMPROVING THE QUALITY OF SERVICES

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3.1 Introducing a quality management approach

Quality Management is seen by many organisations as an important tool in the contemporary economic climate. The imperatives that have led the private sector to introduce Quality Management (QM), enhancing profitability through increased market share and customer loyalty, are less compelling in the public service. Nevertheless, the importance of improving quality and productivity are leading a number of organisations in the New Zealand public service to apply QM. This entry looks at the current use of QM in the New Zealand Public Service and comments on that experience.

Quality Management is often referred to as Total Quality Management (TQM). TQM is a theory of management that emphasises the involvement of all employees in the continuous improvement of all of an organisation's processes. To achieve this goal certain principles and practices are deemed necessary. These are encapsulated in the management principles set down by W. Edwards Deming, one of the leading figures in the quality management field. The core ideas of TQM are:

- Quality is determined by the customer.
- All processes are subject to variation. Knowledge of variation, its causes and effects, is therefore critical to improving the performance of a process.
- Decisions should be based on data.
- All employees must be involved in quality improvement.

The context for change

QM was applied originally in manufacturing and subsequently in the service sector. Public Service organisations, in New Zealand and overseas, have been slow to adopt the concept. Adapting an organisational theory developed in the manufacturing sector requires care. A simplistic "management is management" approach will overlook the particular conditions that exist in the Public Service but those conditions are not so unique as to invalidate the potential of QM. All organisations, private and public, need to be able to answer three fundamental questions:

- Who are our customers?
- What do they value?

- How do we design and develop systems to deliver that value?

QM provides a systematic approach to answering these questions. In applying the above questions the key factors that distinguish public service organisations are their wide range of customers and the difficulty in determining what they value. The need to identify customers and what they value applies to all organisations; it is the application of these ideas that present particular difficulties in the public service. The fact that the public service is, ostensibly, a hard environment to apply QM in makes it even more important to try. When it is difficult to identify customers and their expectations the classic conditions exist for an organisation to become self-contained and lost in "doing its own thing".

Implementing change

In a sense, all New Zealand public service organisations could claim to be implementing one or more of Deming's principles, such is their level of generality. Most would assert, for example, that they had become more customer-focused in recent years and had made deliberate efforts to clarify who their customers were. Equally, most could point to initiatives, aimed at continuous improvement.

For example, in 1992 the State Services Commission and the Public Service Association jointly produced a booklet, *Doing It Better - Doing It Right*, that included various public sector productivity initiatives, one of which involved QM (in the Maritime Division of the Ministry of Transport). What distinguishes those public service organisations that are specifically using QM is that they are overtly applying QM as a strategy for organisational transformation. While QM ideas can be, and are, applied piecemeal, an organisation implementing QM needs to show evidence of intent to treat the concept in a coherent and systematic way.

The Department of Survey and Land Information (DOSLI) was a pioneer in QM in New Zealand. Their quality programme commenced in earnest in 1989 when a full-time co-ordinator was appointed. MAF Fisheries, part of the Ministry of Agriculture and Fisheries (MAF), was also an early user of QM ideas. A number of other areas in MAF have been using the ISO9000 route to quality improvement. For example, in May 1993 MAF Quality Management's Dairy and Food Business Group was certified to the ISO9002 standard, one of the first public service organisations to have achieved ISO accreditation.

Other agencies that have been actively involved with QM are the Department of Internal Affairs, Ministry of Commerce, Statistics New Zealand and the Ministry of Transport (now a small policy unit of about 50 staff). A number of areas that were formerly part of the Public Service such as the Applied Maths Division of the Department of Scientific and Industrial Research, the Meteorological Service, and the Maritime and Aviation Divisions of the Ministry of Transport were active in QM. In addition there have been individual projects run using QM principles. For example, in 1990/91 the Probation Service (now Corrections Group) developed a new system of providing sentencing reports to judges using QM.

However, QM initiatives need to be considered in relation to the specific conditions that prevail in the public service and in individual agencies. For example, individual performance assessment, now a common practice in the New Zealand public sector, is, according to many QM authorities, not consistent with QM principles. Deming has pointed out the unfairness of rewarding and punishing on the basis of individual performance when, in reality, the individual often has little control over variability in the output of work. Moreover many employees are on short-term contracts and this tends to undermine the longer-term perspective that QM requires.

One feature of the New Zealand public service that has had to be taken into account when addressing the potential of QM is the role of policy analysis. In the New Zealand context, there is now much greater emphasis on the provision of policy advice to government. Policy advice is a field where the use of QM would be most commonly questioned. The complex client relationships, the fact that outcomes may be uncertain for years, the difficulty in applying quantitative measurement, all appear to make policy analysis the least promising area for the application of TQM principles.

In New Zealand, those public sector organisations adopting QM have almost invariably been service delivery rather than policy advice agencies. Nevertheless, policy advice is produced by a process. Using QM principles may enable agencies to understand better, evaluate and improve the policy process. In practice only a small number of New Zealand Public Sector agencies have accumulated any significant track record in implementing QM on a broad front (e.g. DOSLI, Commerce). Therefore any assessment of the longer-term potential for the concept within the public service must be provisional. Subject to this caveat a number of observations can be made on the QM experience of both DOSLI and the Ministry of Commerce:

- Both have had substantial continuity. It is perhaps not a coincidence that DOSLI is the largest organisation (approximately 1000 staff) to have sustained an organisation-wide QM programme. Neither DOSLI nor Commerce have encountered the wholesale restructuring that many government organisations have.

- The Chief Executives of DOSLI and Commerce were both strongly committed to the introduction of the QM.

- Both organisations have had the benefit of knowledgeable and enthusiastic full-time QM co-ordinators.

- Both organisations have adopted a team approach which has involved building up an awareness of QM and then training staff in the tools and techniques available.

- Both have used external consultants sparingly and used them to cover specific shortfalls in expertise.

Not all the teams established by DOSLI or Commerce have been effective. Overall, however, what both organisations have achieved includes savings, simplified processes and improved services to customers. A lot of experience has been gained in what makes effective QM teams and what sort of problem responds well to QM methods. The DOSLI and Commerce initiatives must be judged successful in introducing the tools and techniques of TQM. Both would agree that they still have a long way to go in establishing a culture where the QM approach is the norm.

New Zealand experience suggests that there are a number of preconditions necessary for QM to work. Many organisations give up sooner or later. There are no grounds for believing that implementing QM is easy even if favourable preconditions apply. The three factors set out below are therefore a guide and not a guarantee of success.

- Senior management commitment is fundamental to success. After all, without such a commitment from the top why should anyone else get on board? If top management are not committed it is very easy to become distracted or diverted from applying QM ideas in the face of a particular short-term problem or crisis. The role of the chief executive in the public sector is different from that in the private sector. Despite increased accountability the fact remains that, in general, private sector CEOs have more scope to exercise autonomy than their public sector counterparts.

- Despite the increased autonomy that resulted from the 1988 State Sector Act, the role of the public service CEO in New Zealand is circumscribed by ministers, legislation and a host of other influences and requirements – all of which have an impact on the internal processes of the department. Governments and the public are concerned not only with results achieved by public service organisations but also the processes used to obtain them. Unless QM becomes a core feature of government policy it is difficult to see how a public service chief executive can make the necessary commitment to it.

- Those considering embarking on QM should not do so if major restructuring or organisational change is likely. QM is very much a trust-based management philosophy. During organisational upheaval, with associated job losses, morale and trust in management is low. In the last six years employment in the public service has declined from 88,000 to about 37,000. Most departments have been affected by restructuring, others are newly formed, and there has been considerable uncertainty. While these conditions no longer prevail, they may have accounted, in part, for the relatively slow uptake of TQM by departments.

In summary, QM is still in its infancy in the New Zealand public service. Estimates vary of the length of time it takes large organisations to adopt QM but timescales of to five to ten years are commonly cited. As yet, no part of the New Zealand public service has developed an organisational culture in which QM principles are applied in a routine and consistent way.

Supporting material

Doing it Better, Doing it Right, Public Sector Task Force on Productivity 1992, State Services Commission, Wellington (Includes a case study of TQM in the Maritime Division of the Ministry of Transport)

3.2 Establishing a customer orientation

Throughout the public service in New Zealand there has been an increasing awareness of the imperative to identify either client or customer groups and meet their needs. At one extreme this may mean meeting the policy advice needs of the Minister, at the other it may entail surveying the attitudes to the service provided to international passengers by the Customs Department.

A particular initiative in establishing a customer orientation: Statistics NZ

Statistics NZ is New Zealand's national statistical office. It provides a wide range of commercially marketed and supplied information services as well as meeting its obligations under the Statistics Act to provide most of the official statistics in New Zealand.

Statistics NZ (until 1993 the Department of Statistics) is one of the oldest departments in the New Zealand public service. In recent years it has faced the challenge of converting a department with a traditional public service culture into a customer-oriented organisation. In his preface to the 1994 product catalogue of the department the Government Statistician stated:

> "Providing an information service to our customers and listening to customer needs is an important function of Statistics New Zealand."

The key features of an organisation focused on meeting customer needs may be summarised as follows:

- attention is concentrated within the organisation on maintaining the relevance of its products and services to its customers;
- it is responsive in meeting customer needs;
- within the organisation there is an understanding that all parts of the organisation contribute to achieving customer satisfaction;
- the organisation adopts pricing policies which reflect the value of the product or services in meeting customer needs.

Under the Statistics Act, Statistics NZ enjoys a protected status in terms of its ability to collect and process official information. In many areas however, its monopoly position can no longer be taken for granted. The department is only a part of the "information industry" that operates in New Zealand. That industry includes a mixture of private and public sector organisations such as market research agencies, information brokers, business consultants, computer networks and other government agencies that process information.

In the event that a private sector organisation could demonstrate an ability to meet customer requirements better and at lower cost in a particular statistical field, government might favour non-public sector provision of the service.

Government expects Statistics NZ to generate a return to the Crown from the commercial use of its information base. Statistics NZ now has to generate a large proportion of its own revenue from sales of its statistical products. Therefore, it must actively promote its products and continually strive to demonstrate the value of its information to a wide range of customers.

Expectations of customer service in New Zealand are rising. This applies to the information industry as well as most other sectors. As a result of increased competition in virtually all sectors of the economy during the past decade an attitude of indifference to customers and their needs is no longer acceptable. Statistics NZ, like all public agencies, must operate in an environment where a higher standard of service delivery is the norm.

As part of improving its customer orientation, Statistics NZ has embarked on a quality improvement programme designed to introduce the principle of Total Quality Management throughout the organisation. This has involved training staff and management in the tools and techniques of TQM and using teams to improve progressively departmental processes. Although still at a relatively early stage, the ultimate purpose of the Quality Management initiative is improved customer service.

The department is also investing heavily in new information technology in order to enhance its customer service.

Improving customer service starts with answering the following set of basic questions:

- Can the need for the service or product be establish and defined?

- Can the service or product meeting the need be specified?

- Can a quality standard at a specified cost be agreed?

In practice, product costing and pricing is a particularly important and complex aspect of service delivery in the public service. Statistics NZ uses three broad categories to classify its services for price-setting purposes:

a) *Data free, free access* – this covers products and services that are available in the public domain as public goods at no charge.

b) *Data free, access charge* – this covers products for which the department does not charge for the data itself but does charge for the time and effort required in accessing and presenting the data.

c) *Commercial charge* – in this instance the department imposes a full market price.

Statistics NZ has been moving progressively to market pricing for its commercial products rather than using cost recovery as in the past. Establishing market prices for many statistical products can be complicated because each customer may derive different value from any particular set of information depending on the way it is utilised.

In practice benchmark prices for statistical products are set from:

- prices established by past negotiation;
- prices established by negotiation for comparable products;
- prices of comparable private sector products marketed in New Zealand;
- overseas prices of comparable products;
- costs of production.

Public good information is provided on a cost recovery basis but some products, such as the New Zealand's Year Book, receive a subsidy.

The active marketing of statistical information is a relatively recent development. In 1993 Statistics NZ hosted the first international statistical marketing workshop. Many countries at the leading edge of marketing statistics attended, to exchange ideas and address common marketing problems.

In order to serve its customers effectively, Statistics NZ has to monitor the market for information continually in two ways:

- by monitoring government policies and priorities and their implications for statistics;

- by maintaining a good awareness of the business and community needs for statistics through on-going contacts, the demand for particular products and other activities to keep up to date with changes in the external environment.

In 1992/3 the department restructured itself in order to serve its customers better. It now consists of three main groups:

- Survey Management, which collects the data;

- National and Regional Statistics, which analyses the data;

- Information Marketing,which delivers the results to the department's customers.

The role of the Information Marketing Group is to develop customers services, disseminate information and to inform the media, commercial and community users of the departments products. The structure of the Information Marketing Group is also divided into three main divisions:

- Marketing and Sales – this unit's main responsibility is to understand the information market and ensure that current and potential customers are aware of the department's products and services.

- Electronic Data Services – this unit has two functions – to extract and customise information from all department databases to meet individual requests and, in addition, the unit is responsible for all electronic data services.

- Publishing and Community Information – the focus of this unit is on meeting community information requirements through media releases and through readable, easily updated publications.

To enable customers to have easy access to statistical information, Statistics NZ has information consultants and officers who are experienced in assisting clients to determine their information needs. These consultants can be contacted in the department's four offices in Auckland, Wellington, Christchurch and Dunedin.

Statistics NZ produces a comprehensive range of statistical products which are described in an annual catalogue and other publications. There is an on-going programme of client-focused product development.

Supporting material

(i) Lindsay P, 1991, Case Study of Customer Focus in Statistics NZ, *NZIPA Seminar,* Wellington

(ii) *Are you being served? Service Delivery in the Public Sector*, Research Papers Vol VIII No 3, 1991, New Zealand Institute of Pulbic Administration, Wellington

(iii) *Public Value as End and Means*, collected papers from the RIPAA National Conference 1993, Sydney, Royal Institute of Public Administration Australia (RIPAA)

(iv) *Product Catalogue,* Statistics NZ 1994, Wellington

3.3 Introducing performance measures

Traditionally public service reporting has been heavily oriented towards financial measures. In the New Zealand public service since 1989 a significant effort has been made to demonstrate, through performance measurement, what the sector does and how well it does it.

The context for change

Performance measurement in the public service poses particular problems. Much public service activity does not lend itself to precise quantification, particularly in regard to quality. Perceptions of quality can vary from client to client. There must also be recognition that the achievement of performance measures can be affected by factors beyond the control of the department, such as unexpected delays in other government agencies and changes in government policy.

A performance measurement system must be capable of specifying the performance targets or expectations and then monitoring and assessing actual performance. It should provide a basis for applying rewards and sanctions, which implies that there must be a capacity for change and development based on the performance or results obtained.

There are two primary reasons for developing performance measures: to improve external accountability and to assist decision-making within the organisation.

For public sector agencies, performance measurement is a major aspect of accountability. Financial reporting alone is insufficient to meet this requirement. While financial reporting covers the collection and distribution of funds and the allocation of resources it does not show the service provided nor the quality of these services. A set of performance measures is needed to provide a balanced and accurate picture of an organisation's performance.

Performance measurement provides a valuable tool for management. In particular, measurement of performance can assist towards improving the delivery of goods and services. As a consequence, the best performance measures tend to be those integral to the organisation's business and not merely a set of data prepared to meet an external reporting imperative.

Performance measurement is compatible with various modern management approaches such as Total Quality Management (TQM). Performance measurement, while focused on operational issues, can also be used to inform a department's strategic planning process. The development of performance measures can be enhanced by an effective management information system.

Implementing change

The Public Finance Act 1989 provides the legislative reporting framework for government departments and requires output-based reporting. The Act stipulates that a statement of service performance should accompany the reporting on each class of outputs produced. The statement of performance represents a consolidation of a department's performance measures at the end of the year.

Each departmental output will have associated with it a number of performance measures covering the primary categories of timeliness, quantity and quality. Each department has to formulate performance measures relevant to its own circumstances. As an example, Statistics NZ uses the following definitions:

Timeliness
Unless otherwise stated, this is the date by which non-confidential summary statistical information should be released to users. In most instances it is the expected date of publication of the media and information releases which summarise the data and comment on statistical trends.

Quantity
For Statistics NZ, targets may be specified, for example, for the number of unique statistical releases and publications to be produced.

Quality
For Statistics NZ, relevant standards can include:

Coverage: the extent to which users can be assured that the data faithfully represents the measured characteristics of the target population is in part indicated by the achievement of the expected response rate in statistical censuses and sample surveys.

Design Sampling Error: this represents a measure of the uncertainty arising from the use of a sample rather than by surveying the entire population of interest.

In the New Zealand public service the following criteria have been considered important in devising a set of performance measures:

Agreed Targets: The intended performance needs to be specified at the outset of a reporting period. Without this benchmark it is difficult to determine the significance of data recorded. The targets should be formally recorded and agreed between the relevant parties.

Key Variables: Quality, quantity, timeliness, cost and location are among the most commonly applied variables to measure. In the public sector quality tends to present the greatest area of difficulty.

Control: Any performance measures developed should cover aspects of performance over which the organisation has a significant measure of control. In terms of the accountability function of performance measurement, organisations should not be held to account for something they cannot control.

The difficulties with qualitative measures have not yet been resolved. The following list covers some of the ideas that are being applied in New Zealand to improve measurement of qualitative aspects of service:

- customer surveys of client satisfaction;
- surveys of the satisfaction of ministers and other elected representatives when appropriate;
- measurement of public complaints;
- acceptance levels or levels of valid objections.

In the New Zealand public service, departments must consult Statistics NZ before conducting surveys in order to ensure that high survey standards are maintained. Since customer surveys are an increasingly popular method of gauging public satisfaction it is important when conducting a survey that an appropriate methodology is applied.

Supporting material

(i) *The Public Sector Challenge: Defining, Delivering and Reporting Performance,* Conference Papers, November 1992, New Zealand Society of Accountants, Wellington

(ii) *Performance Measurement and Service Delivery,* Provost, L., 1991, NZIPA Seminar, Wellington

(iii) *Reporting Service Performance*, Provost, L., New Zealand Society of Accountants Conference, November 1992, Wellington

3.4 Improving performance evaluation

Evaluation is an activity designed to provide senior managers and other decision-makers with independent and high quality analysis of the contribution a particular activity makes to an organisation's goals. Evaluation can be conducted by either external or internal evaluators. Larger public sector agencies may have a separate research and evaluation or internal audit unit, but even smaller agencies are capable of undertaking a process of self-review of their performance. Whether internally or externally conducted, evaluation is a powerful tool for improving organisational performance.

The context for change

Evaluation can be defined as:

> "A rigorous process of gathering data in a systematic, fair and verifiable manner to produce conclusions, and/or recommendations about a defined subject to improve effectiveness, minimise risk, and assess relevance."

What distinguishes evaluation from auditing is the extent of collaboration and involvement of all the parties involved. While auditing is concerned with accountability, evaluation is more concerned with clarifying processes and improving outcomes. At the heart of evaluation is an attempt to assess what contribution a particular output, programme or activity is making, and to consider if there are better ways of doing it.

Evaluation first became a major interest in the New Zealand public sector in the early 1980s. An early instance was the establishment of an evaluation unit in the Department of Social Welfare in 1981. This unit was separate from the Department's research section. The purpose of the unit was to provide timely and objective analyses of the department's social policies and programmes with the aim of improving their performance.

However, it was not until recently that other departments began to set up separate evaluation units (Tourism 1989, Justice and Inland Revenue both in 1991).

The task of evaluation has become more critical because of a number of factors:

- Government is demanding greater efficiency and effectiveness from departments. Evaluation can indicate to managers where and how services can be improved.

- New accountability mechanisms in the New Zealand public sector require a greater level of accountability from managers for the performance of their agencies. External and self-review processes are required in an environment where managers have greater autonomy and discretion to apply their judgement.

- Organisational and process complexity means that it is important that the linkages between and within organisations are functioning effectively. Evaluation needs to encompass the cross-functional aspects of organisational performance.

The increasing emphasis on evaluation can be attributed in part to a series of major economic changes brought in by the Labour Government after 1984. The array of reforms introduced greater transparency and accountability and a focus on service delivery.

Evaluation is closely aligned to the traditional assurance approaches of auditing and management reviewing. There is no precise way the terms can be distinguished as they all come within the broad concept of review – a process for obtaining feedback on how an organisation is performing.

The State Sector Act 1988 and the Public Finance Act 1989 created a new accountability environment in New Zealand. This, in turn, led to a need to develop appropriate indicators of departmental effectiveness and means of evaluating them. This entry should be read in connection with the entry on *Introducing performance measures*.

Evaluation can be seen as complementary to a Quality Management approach because both are aimed at a continual improvement of the organisation through using the actual evidence of current performance to adjust and change existing practices.

In New Zealand, considerable effort has been devoted to the issue of the evaluation of the policy advice function – a field that presents particular difficulties in terms of determining objective measures of quality.

In New Zealand, chief executives of departments complete a formal performance agreement with their minister. The State Services Commission draws on a number of sources in forming a judgement of a chief executive's overall performance. This may include other chief executives, ministers, central agencies, other references and chief executives themselves.

Following a recent evaluation conference, a Wellington Evaluation Group was set up in April 1991 and now provides a forum for evaluators from diverse backgrounds.

Implementing change

The detailed format of every evaluation will differ but the experience of the New Zealand public service indicates that the following checklist is key:

Rationale
To what extent are the purposes and objectives of the output, programme or activity under review still relevant?

Achievement
To what extent are the objectives currently being achieved?

Impact and Effect
What impact and effect, intended and unintended, is the activity having?

Alternatives
Is there a more cost-effective way to achieve the desired objective?

In any major evaluation a team will need to be assembled and the quality of the evaluation will be greatly affected by the quality of the staff who work on it. Senior management must accept that there is a considerable opportunity cost in having key individuals away from their regular duties. A range of skills and attributes appropriate to the particular evaluation tasks will need to be assembled including:

- economic and social science research skills;
- a management perspective;
- departmental background and knowledge;
- general investigative and analytical skills;
- networking and facilitation skills.

The end product of an evaluation will be a report to senior management. To be effective it is important that the results of the work are presented in a way which:

- highlights the key findings and the issues to be resolved;

- suggests a solution and how it was derived;
- recommends a way of implementing the solution as well as a method for ensuring it can be verified.

The key principles which should inform any evaluation process and which are necessary to ensure its credibility are:

Objectivity
Evaluation relies on gathering data in a fair and verifiable manner. In keeping with Quality Management principles, it aims to avoid decision-making on the basis of hunch or guesswork. Conclusions or recommendations derived from evidence clearly carry more weight than if the evaluation relied only on the best judgement of the reviewer.

Management Driven
As evaluation is ultimately to provide information for management decision-making, it is important that management be involved in defining the requirements and key project parameters of the evaluation at the outset. This requires that senior managers, as the principal client, take an active interest in the evaluation and receive regular reports on progress and key decision points.

Purpose
The emphasis in evaluation should be on a reaching a better understanding of the impediments to improved performance or suggesting areas for development. Its purpose is not to attach blame or assess individual staff performance in meeting organisational goals.

Stakeholder Involvement
Those affected by the scope of the evaluation should be consulted. In many instances representatives of the activity or unit under review should be included in the evaluation team itself. Evaluation does not occur in an organisational vacuum. Meaningful involvement of stakeholders is one way to engender the trust and openness that is necessary to conduct a useful evaluation and ultimately to get its conclusions owned by those most affected. Major evaluations will involve external stakeholders such as central agencies.

Quality Control
A quality control procedure is required to monitor the ongoing relevance and quality of the evaluation. Evaluations often include an informal peer review process at both the project design stage and during the ongoing work. The amount of consultation will vary according to the significance or complexity of the project.

If the evaluation is particularly large and complex it may be desirable to establish a steering committee with representation by senior management, evaluators and possibly independent experts such as external consultants. The value of a steering committee is in setting the strategic direction of the evaluation, providing guidance on specify issues or problems, and communicating the results of the review to external audiences. The time, effort and expense entailed in operating a steering committee can be considerable. Therefore the contribution that the committee's perspective and overview makes must outweigh the costs.

Linkages to other processes
Evaluation is most effective when linked to other aspects of the management process rather than treated as an isolated and distinct function. For example, the results of evaluations need to be incorporated into the organisation's planning and budgeting cycle.

Conversely, the programme of evaluations should be driven by genuine problem areas or information shortcomings that have been revealed, initially, by the planning process.

Staff
Those likely to be affected by a significant evaluation should be kept informed. In most instances an evaluation is in reality part of a management of change activity and should involve staff as far as is practicable and use their input. Staff expertise, experience and perspectives constitute a valuable resource that should be utilised in the evaluation process.

Supporting material

(i) *Evaluation in the Public Sector*, PLC Group, AIC Conferences, 1992, Auckland

(ii) *Effectiveness and Efficiency – A Way to Achieve It*, Anderson, B, 1989, New Zealand Society of Accountants, Wellington

(iii) *The History of Evaluation in New Zealand*, Donnell, Anne, 1992, Department of Social Welfare, Wellington

(iv) Matheson, A, Audit, 1992, Evaluation and Review in the Public Sector, *Public Sector* Vol 15, 1992, Wellington