
WAKATANGATA

APOR E-NEWS

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News and views from integrity organisations in the Australasia and Pacific Ombudsman Region (APOR)

Welcome to this edition of *Waka Tangata*



Message from APOR Regional President

Kia ora, Talofa lava, Halo, Hello, Kia orana, Alo keta, Greetings to the esteemed members of APOR.

I'm delighted to present this final edition of APOR E-News Waka Tangata for 2025. Now's a good time to acknowledge and celebrate the tireless efforts and unwavering dedication of our members in promoting transparency, accountability and fairness for all across the region.

With that in mind, may I take this opportunity to invite you all to join me in extending an enormous heartfelt 'Fa'afetai tele lava' to an extraordinary dear friend, Pepe Seiuli Maualaivao, the Former Deputy Ombudsman of Samoa for his astute leadership, exemplary service to his people and the region. We wish Pepe a very happy retirement. His legacy will continue and he'll be missed by us all.

I'm humbled to address you all for your commitments to upholding the principles of Ombudsmanship and making a profound impact on the lives of individuals and communities. Your work embodies the spirit of public service and your contributions to the region's growth and development are truly valued.

Equally important are the responsibilities of the APOR Members of the International Ombudsman Institution on the Governing Board and the Executive Committee, in having a voice within the highest decision-making body.

Congratulations to the Control Yuan for graciously conducting the successful APOR AGM and Conference that took place from 3-5 September. I extend my gratitude to the Commonwealth Ombudsman Australia, Iain Anderson, for embracing the chairmanship of the AGM in my absence. You can read more about the conference below.

In this edition of *Waka Tangata*, we highlight some remarkable achievements, challenges and successes that have defined our collective journey. We hope that these stories inspire and motivate us to continue striving for excellence in our pursuit of justice and good governance.

I acknowledge the Ombudsman New Zealand with sincere thanks on our behalf for their excellent work on this edition of *Waka Tangata*.

It is with great pride that I bring to your attention the exceptional activities shared by our membership in this issue, for your interest and enjoyment:

- A number of innovative reports were published including 'Weaponising Child Support: when the system fails families', 'What if the computer is wrong?' from the Commonwealth Ombudsman Australia, and the New South Wales (NSW) Ombudsman Child Death Review Team (CDRT) report concerning the deaths of children in NSW from 2022-2023, alongside a new stand-alone brand and website to enhance awareness of the CDRT and its work.
- Outreach and community engagement is a focus for many Ombudsman offices in various forms - the Tonga Ombudsman continues with its public engagement via live radio talkback programmes, whilst the Cook Islands Ombudsman travelled to engage with residents located on the most remote islands to support basic awareness. The Commonwealth Ombudsman, Australia aims to improve their ability to identify issues through strengthened engagement. Ombudsman New Zealand has released new accessible and alternative text brochures for people with diverse communications needs.
- A year on, the Vanuatu Ombudsman shares their account of the impact the Port Vila earthquake had on them and their operations. They've had to overcome many challenges, and their resilience is to be commended.
- Whistle-blowers make an impact in New Zealand to hold government agencies to account. With the Ombudsman New Zealand's strengthened role supporting protected disclosures,

recently published cases highlight the Ombudsman's role in driving improvement through its integrity services and constructive relationships with public sector agencies.

- Ombudsman, Victoria has identified five thematic focus areas as part of a new approach to sharpen their focus in pursuit of their vision that *Victoria is fair*.
- The Office of the Ombudsman, Hong Kong, China, established the Hong Kong International Ombudsman Academy (HKIOA) in August to create interaction and exchange internally and externally through seminars, workshops and other activities.
- The Finance and Economic Affairs Committee of the Control Yuan of Taiwan conducted an inspection visit to the Ministry of Finance to review its operational effectiveness.
- The Office of the Chairmanship of the Commonwealth Forum of National Human Rights Institutions (CFNHRI) celebrates its first year alongside several significant achievements.

Happy reading!

I wish you all a very happy festive season. May the new year, 2026, be a glorious one for each and every one of us and our families.

Kia Manuia e te katoatoa.

Warmest regards,

Niki Rattle

APOR President

Cook Island Ombudsman

Cook Islands Ombudsman

The Cook Islands Ombudsman Office is happy to present some of our successful activities that were carried out since the past reporting period.

Disaster workshops

We collaborated with the Cook Islands National Disability Council and the Cook Islands National Youth Council, and Emergency Management Cook Islands, to deliver workshops on disaster preparedness ahead of the cyclone season, which runs from 1 November to April.

These focused on being prepared in the event of a disaster using these three steps:

1. Developing a personal disaster preparedness plan; stressing the importance of individuals being ready first – 'ME as an INDIVIDUAL'
2. Developing a group preparedness plan; looking at 'WE as a GROUP'
3. Developing the national preparedness plan; the country, 'US', is prepared as a nation through working relationships with the Emergency Management Cook Islands Division of the government.

These workshops form part of a wider Human Rights Community Led Development (HRCLD) initiative supported by the Asia Pacific Foundation (APF). The initiative aims to support the establishment of a National Human Rights Institution (NHRI) in the Cook Islands Ombudsman Office, which is a new mandate.

Visiting the Northern Group

The Ombudsman, together with the Minister of the Ombudsman Office, Hon. Mac Mokoroa, the Asia Pacific Forum's NHRI Specialist, Ms Rosslyn Noonan, and four staff members, travelled to the Northern Group to consult with communities on the establishment of the NHRI within the Ombudsman Office. This trip included a long flight to several of the islands followed by a four-hour journey in a small boat between islands. These visits support engagement on the Office's new mandate.

Coordination with civil society and other ministries and agencies was the only way to manage this travel; however, it was worthwhile because the kind hospitality of the people made it easy to talk with those on their individual islands. The people were able to speak up and share their concerns. Complimentary health services were provided for women such as cervical cancer and breast cancer screening in collaboration with a civil society organisation and the Ministry of Health. Other community health needs were also addressed; children with educational special needs were screened by the Ministry of Education and employment discrepancies were reviewed by the Office of the Public Services in collaboration with Islands Councils as the local governance. While there are no quick fixes to the long-term issues raised, residents felt heard. Going forward, we'll maintain ongoing contact with residents.



Figure 1: The team visiting the Northern Group

Samoa Office of the Ombudsman/National Human Rights Institution (NHRI)

Staff movement

Sadly, we bade farewell to our Deputy Ombudsman, Maualaivao Pepe Seiuli, our longest serving senior leader.

With a distinguished career, spanning decades, Maualaivao is widely respected in government and community circles for his unwavering commitment to public service, his integrity, and his deep understanding of Samoa's social, political and cultural landscape.



Figure 2: Outgoing Deputy Ombudsman, Maualaivao Pepe Seiuli

Maualaivao's professional journey began in 1975 where he held various senior positions within key government ministries.

Beyond his public service roles, Maualaivao holds two esteemed paramount chief titles of: Faualo in Apia and Maualaivao in Malie. His traditional chief roles and leadership have always been integral to his life, and he continues to be actively involved in the affairs of his villages and the broader Samoan community. He is a deacon and an ordained lay preacher for the Congregational Christian Church of Samoa (CCCS) and has held prominent posts within the Church.

We extend our best wishes to afioga Maualaivao for his new journey and ongoing service to Samoa.

Chairmanship of the Commonwealth Forum of National Human Rights Institutions (CFNHRI)

The Office has completed its first year as Chair of the CFNHRI. This year has seen us convene three meetings of the CFNHRI Steering Committee, finalise the terms of reference (TOR) for the Steering Committee and the CFNHRI Strategic Plan, and continue to work towards registering the CFNHRI as a legal entity while seeking out funding streams for the CFNHRI's ongoing work.

Human Rights Advisory Council

Appointments were confirmed for an eight-member Human Rights Advisory Council.

Human Rights Day

Art and poetry competitions were launched for children on the Human Rights Day 2025 theme of *Human Rights: Our Everyday Essentials*. We also called for nominations of Human Rights Champions to be honoured at an award ceremony on Human Rights Day.

Complaints

Over this quarter, the Office has received 26 complaints; the majority on employment matters.

Training new Correction Officer recruits

On 10 June 2025, our Special Investigation Unit (SIU) facilitated a training session at Tanumalala Prison for 41 new Correction Officer recruits. The key objectives of the training were to build:

- awareness of the Ombudsman's mandate, functions and processes
- understanding of the relevance of the Ombudsman's work and how it links to the Correction Officers' role
- education on human rights
- education on integrity and torture.

Capacity building

- Staff participated in a workshop on disability inclusion that was co-facilitated by the UN Office of the Resident Coordinator and Nuanua O Le Alofa (NOLA), Samoa's national disability advocacy organisation.
- Staff participated in a five-day induction on the Convention on the Rights of People with Disabilities facilitated by the Ministry of Women, Community and Social Development.

Investigation techniques

The Office of the Ombudsman Samoa welcomed Grace Taylor and Renee Violeti from the Office of the Ombudsman, New Zealand. Their delegation visit provided us with an opportunity to share knowledge and strengthen collaboration across key areas of our work, further reinforcing regional ties and commitments to accountability and transparency.

Along with other Ombudsman Offices from the Pacific region, the investigation arm of our Office participated in a two-day workshop in Nadi, Fiji co-hosted by the Cook Island and New Zealand Ombudsman offices, with funding support by the IOI. This gave them the opportunity to learn and share their respective investigative knowledge, technique and work experiences. The first day revisited administrative law principles in investigations and looked at information gathering and evidence analysis, and report writing. The second day covered the essentials of interviewing complainants with disabilities as well as the welfare of investigators.



Figure 3: Participants in the two-day workshop held in Nadi, Fiji on investigation techniques

Fa'afetai tele to the New Zealand coordinators who ran the two-day workshop. We appreciated the wealth of knowledge and expertise that was shared with our counterparts from Vanuatu, Tonga, Cook Islands, Papua New Guinea, Solomon Islands, Tuvalu and New Zealand. We look forward to more invaluable engagements such as these in the future.

Torture Prevention

The Special Investigation Unit (SIU) joined 60 other NHRI in the Asia Pacific Region to strengthen capacity on torture prevention. The purpose of this training was to equip participants with practical tools they could use to strengthen their efforts to prevent torture and ill-treatment - from monitoring detention facilities to raising public awareness. We acknowledge the Asia-Pacific Forum of National Human Rights Institutions (APF) and the Association for the Prevention of Torture (APT) for presenting us with this opportunity.

Vanuatu Ombudsman

Impact of the Port Vila earthquake on our operations

On 17 December 2024, at midday, our Office was suddenly rocked by a violent earthquake. The shaking struck without warning while staff enjoyed their lunch or worked at their desks. Walls cracked, furniture toppled, and computers and files fell to the floor. The once familiar and secure environment was plunged into chaos and destruction. In fear, we quickly evacuated to safety outside, hearts pounding, powerless against nature's fury.

Outside, we witnessed the heartbreaking sight of a popular shop, Pilablong, crumble to the ground. The earthquake caused widespread damage, and our Office was no longer safe to occupy. We faced the urgent task of finding a new workspace so we could restart operations. The challenging process took several weeks, during which our phone and internet services were unreliable. This hampered communication and caused delays in our work.

The incident reinforced our strength and resilience. It was a stark reminder of the importance of preparedness and teamwork. Not only did we learn valuable lessons in safety, organisation and perseverance, the event showcased our team's determination to rebuild and our dedication to our mission. We remain committed to serving our community and continue to work diligently in the face of challenges.

Tonga Ombudsman

Outreach and Community Engagement

Following on from our outreach to Ha'apai and Vava'u's Local government, we continued our outreach programmes in Tongatapu and 'Eua.

Over the month of July, several Investigators from our Office met with District and Town Officers. These sessions were a valuable platform where officers could raise concerns and seek clarification on key matters. Among the issues discussed were the laws specific to District and Town Officers, and the process for distinguishing genuine complaints from vexatious ones. Alongside this, we clarified the differences between the role of the Office of the Ombudsman and the Anti-Corruption Commission Office.



Figure 4: Meeting with District and Town Officers

Throughout August and September, our Office continued its public outreach through two live radio talkback programmes. The team responded to questions and feedback from callers, which highlighted interest in our work.

Ombudsman New Zealand

Whistle-blowers make an impact

This Office has a strengthened role supporting people through the Protected Disclosures (Whistle-blowers) Act process. Two final opinions were recently published about high profile disclosures made about large government agencies. Both cases highlight the Ombudsman's role in driving systemic improvement through constructive engagement.

One case led to positive outcomes with Health New Zealand (NZ) strengthening nationwide safety checks on employees and contractors working with children.

[Whistle-blower's action prompts Health NZ to strengthen nationwide safety checks for adults working with children | Ombudsman New Zealand](#)

The other led to ACC a large government agency strengthening their record-keeping practices, their sensitive expenditure policy, and implementing new monitoring mechanisms to track and review travel to improve transparency in their OIA responses.

[Whistle-blower discloses ACC manipulated data for official information requests | Ombudsman New Zealand](#)

Tool to support local government official information practice

We have recently released our online Local Government Official Information and Meetings Act (LGOIMA) tool. The tool breaks down the main elements of the Act and shows what the agency should be doing to meet these requirements.

[Self-assessment learning tool designed to help councils](#) |
Ombudsman New Zealand

Pūrongo-ā-tau Annual Report 2024/25

We also published our Annual Report for the 2024/25 financial year on 21 October. A key highlight was that we completed a total of 8,163 official information and Ombudsmen Act complaints: 30 percent more than last year.

[Chief Ombudsman's Annual Report 2024/2025 | Ombudsman New Zealand](#)



Commonwealth Ombudsman, Australia

Strengthening complaint handling in Australian public service agencies

In the 2024-2025 financial year, we received 22,720 complaints across all our jurisdictions and finalised 21,890. Australia's welfare services agency, Services Australia, was the most complained about entity, followed by Australia Post, the National Disability Insurance Agency and Home Affairs.

Since beginning on 1 February 2025, our new National Student Ombudsman (NSO) function received 1,794 contacts from students. Of these, 1,471 were complaints; approximately 43% have been resolved.

Working on systemic improvement

The Office enhanced its influence on systemic improvement by:

- increasing the number of systemic issues we considered and investigated
- publishing 72 reports and publications – a volume far exceeding prior financial years
- strengthening our engagement with civil society to improve our ability to identify issues
- incorporating new and strong investigative powers.

Published reports

In June 2025, the Ombudsman published an investigation report, [Weaponising Child Support: when the system fails families](#), making eight recommendations aimed at improving the operation of the Child Support Programme to reduce its use to cause financial abuse. Recommendations included that the legislation be changed as it is unfair and unreasonable.

In August 2025, the Ombudsman published an investigation report, [Automation in the Targeted Compliance Framework: when the law is changed but the system isn't](#), with seven recommendations

to ensure automated decision-making systems are lawful, fair and reasonable. This followed a department unlawfully cancelling payments to jobseekers because their systems had not been changed to reflect a change in the legislation.

In August 2025, the Office also published a report *Righting Wrongful Detention*, on the unlawful detention of 11 people in immigration detention.

This was followed by a report in September 2025, titled [What if the computer is wrong?](#) that outlines why agencies need to be willing to check automated decisions. Incorrect data was put into a departmental system that resulted in the automated cancellation of a visa and the loss of work rights that caused detriment to a family and the department repeatedly refused to check whether the automated decision was in fact correct.

International engagement and collaboration

In October 2025, the Office hosted its annual Complaint Handling Forum with a range of online speakers and participants from more than eight countries.

The Office continued its valued partnership with the Ombudsman Republik Indonesia (ORI), working together to support disability awareness and mediation training for ORI staff.

ACT Ombudsman

In its capacity as ACT Ombudsman, the Office released a report in June 2025 on the use of force by ACT Policing over a five-year period, *Use of force by ACT Policing: more to do to lessen harm*.

Also in June 2025, in our capacity as Inspector of the ACT Integrity Commission, we released a report Investigation into a procurement by the *ACT Integrity Commission*, which examined whether the Integrity Commission had properly managed a conflict of interest when it procured services from its then CEO.

In August 2025, in our capacity as part of the ACT National Preventive Mechanism (NPM), we jointly released a report on the NPM's visit to the ACT's youth detention facility.

New South Wales Ombudsman

Strategic Plan 2025–30

In July, the NSW Ombudsman released its [Strategic Plan 2025–30](#), aimed at focusing effort to maximise impact toward the purpose: *We pursue fairness for the people of NSW*.



The plan sets the following goals:

- Foster trust and enhance accessibility of our services.
- Amplify our impact by promptly addressing the most important issues.
- Drive improved sector capability to embed fairness.
- Grow our capabilities for the future.

In October, the Office officially transitioned to a new [executive leadership structure](#) to support the new plan.

NSW Ombudsman Annual Report 2024-25

On 30 October, the Ombudsman tabled its [Annual Report 2024-25](#), with key highlights including:

- a 22% increase in contacts received (36,167) and a 15% rise in actionable complaints received (16,960)
- further investigatory action on 3,796 actionable complaints (an increase of 11%)
- the tabling of 11 [reports in Parliament](#) during the financial year, including seven special reports that addressed issues across the Ombudsman's jurisdiction.



NSW Ombudsman's continued work in AI

Paul Miller presented on the [fair and ethical public sector use of artificial intelligence \(AI\) at the 2025 APOR Conference](#) in Taiwan. Paul spoke about our [research and guidance in this area](#), as well as his Office's own cautious adoption of AI.

The Office has also supported and recently released innovative research by the University of Newcastle on the use of [Generative Artificial Intelligence \(GenAI\) to enhance the complaints process for consumers who speak English as a Second Language \(ESL\)](#).

NSW Child Death Review Team (CDRT)

The NSW Ombudsman convenes and supports the State's CDRT. This team analyses the trends and patterns in deaths of children, undertakes research and makes recommendations aimed at reducing the likelihood of child deaths.



On 5 November, the [Child Deaths in NSW 2022 and 2023, Biennial Report to Parliament](#) was tabled. This report concerns the 885 children who died in NSW in 2022 and 2023, and includes information about longer term trends in child mortality between 2009 and 2023. A new stand-alone [Child Death Review Team \(CDRT\) brand and website](#) was released at the same time to enhance awareness and reach of the CDRT and its work.

Recent publications and reports

- [Deeds of Release and complaints to integrity agencies](#)
- [Casebook July 2025 Investigations and complaint handling case studies](#)
- [Fifty Years of the New South Wales Ombudsman and video](#)
- [Utilising Generative Artificial Intelligence \(GenAI\) to assist complainants who speak English as a Second Language](#)
- [NSW Child Death Review Team Annual Report 2024–25](#)
- [NSW Ombudsman Annual Report 2024–25](#)

[Biennial report of the deaths of children in New South Wales: 2022 and 2023 and video](#)

Tax Ombudsman, Australia

Ruth Owen, Tax Ombudsman

I am now 18 months into my term and together with my team, we've achieved a lot since my last update:

- Our complaints volume is steadily increasing and this year we resolved a record 2,217 of them! We've cleared our backlog and are continuing to improve our operations to ensure we can resolve complaints as quickly as possible.
- We reshaped our systemic reviews to make them shorter, sharper and more focused.
- We completed three reviews this year:

- [Identification and management of financial abuse in within the tax system](#)
- [Letters from the ATO](#)
- [ATO's registered phone line](#)
- With a soon-to-be completed fourth: [An own motion review into the ATO's management of a complex and long-running case.](#)
- We released our [2026-29 Corporate Plan](#) and [2024-25 Annual Report](#), which outlines our achievements along with interesting statistics and case studies.

I've met thousands of stakeholders at tax events and community engagements. These are helping us raise our profile, ensuring more people know we exist and how we can help.



Figure 5: Ruth Owen presenting at a recent engagement

In 2026, we have an ambitious reviews schedule. We'll continue to focus on improved customer experience and complaints handling, raise awareness of our services and extend our reach, including work with our First Nations community. We also plan to extend our capability through data and analytics so we can provide more insightful reporting on systemic themes identified through complaints and reviews.

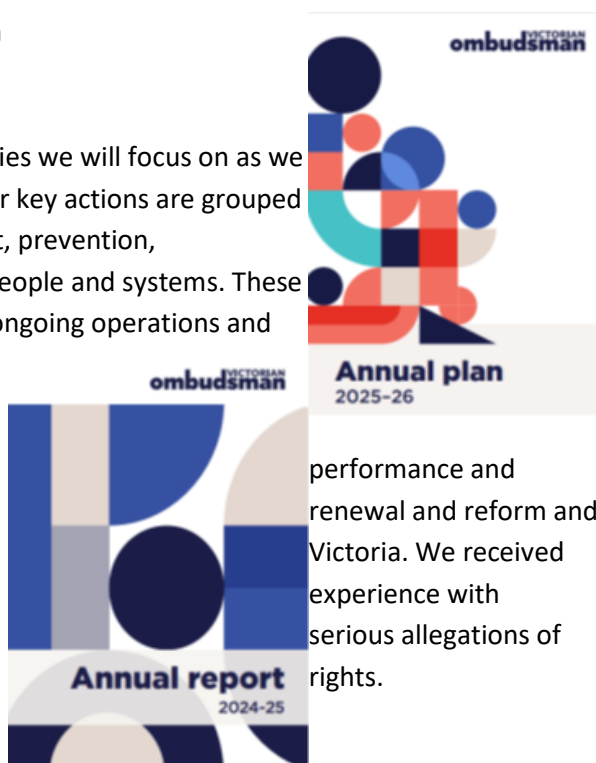
Victorian Ombudsman

Marlo Baragwanath, Victorian Ombudsman

Reports

Our [Annual plan 2025-26](#) outlines the activities we will focus on as we work towards our vision – Victoria is fair. Our key actions are grouped under four strategic themes across oversight, prevention, engagement with the community, and our people and systems. These initiatives are in addition to our day-to-day ongoing operations and will help lay the foundation for realising our strategic goals in the years ahead.

Our [Annual report 2024-25](#) showcases our achievements, marking a year of reflection, setting a new direction for fairness in 16,943 complaints about the community's Victorian public services from delays to improper conduct and breaches of human

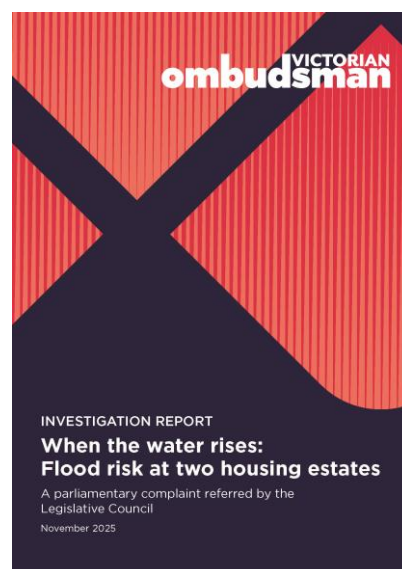


performance and renewal and reform and Victoria. We received experience with serious allegations of rights.

Parliamentary Complaints

Since my appointment in April 2024, we've received four parliamentary complaints for investigation:

1. [VMIA's management of domestic building insurance](#)
2. [Flood risk planning at two residential estates on the Maribyrnong River](#)
3. Quality Assessment and Regulation Division (the body responsible for the oversight of early childhood education centres in Victoria) of the Department of Education.
4. Inquiry into Ambulance Victoria, relating to post-funeral memorial gatherings, held in 2021 during COVID-19 lockdowns.



While the two most recent referrals are in evidence gathering and preliminary planning stages, we have tabled investigation reports relating to the two initial referrals in the last few weeks.

Focus Areas

In 2025-26, we adopted a new approach to sharpen our focus on areas where we can make the greatest difference to improve public administration and protect human rights in pursuit of our vision that Victoria is fair. Drawing on our data and other intelligence including stakeholder consultation, we have identified five thematic focus areas to proactively direct extra attention, resources and expertise. These include:

- Housing and Cost of Living
 - First Nations
 - Climate Change and Natural Disasters
 - Closed Environments
 - Local Government
-

Office of the Ombudsman, Hong Kong, China

Since April, our Office has completed four direct investigation operations, with 95 recommendations for improvement made to various government departments and public organisations. These departments and organisations responded positively to our recommendations, eg a high-level working group led by the Chief Secretary for Administration was established to conduct an in-depth review of our recommendations related to the regulation of occupational safety and health in the construction industry.

In August, our Office established the Hong Kong International Ombudsman Academy (HKIOA), marking a new chapter in our efforts to promote good public administration. This initiative aims to create an interactive platform that fosters both internal and external exchange through seminars, workshops and other activities. The opening ceremony was officiated by the Chief Secretary for Administration. The inaugural event was a seminar themed *Nurturing a Positive Complaint Culture through Mediation* featuring guest speakers from various government departments and advisors from the Office. Over 250 participants attended the seminar, including legislative council members and representatives from nearly 100 government departments and public organisations.



Figure 6: HKIOA Opening Ceremony

Ombudsman, Mr Jack Chan, as the Secretary of the Asian Ombudsman Association (AOA), led a delegation to Nanjing to attend the annual Board of Directors Meeting and the 18th General Assembly of AOA in September. Mr Chan signed a Memorandum of Understanding (MoU) on Bilateral Cooperation with the former Chief Ombudsman of Thailand, Mr Somsak Suwansujarit, to foster closer collaboration between the two institutions.



Figure 7: Mr Jack Chan, Ombudsman of Hong Kong, China, signed a MoU on Bilateral Cooperation with Mr Somsak Suwansujarit, the former Chief Ombudsman of Thailand. This was witnessed by the President of AOA and Federal Ombudsman, Pakistan, Mr Ejaz Ahmad Qureshi.

The Office recently organised the 28th Presentation Ceremony of *The Ombudsman's Awards* to commend government departments, public organisations and public officers for their exemplary service and the efforts made to enhance public administration.

Control Yuan of Taiwan

The 37th APOR Conference

From 3-5 September 2025, the Control Yuan of Taiwan hosted the 37th Australasian Pacific Ombudsman Region (APOR) Conference, bringing together Ombudsman leaders and experts for the APOR Members' Meeting, an international human rights seminar and cultural activities.



Figure 8: Attendees at the 37th APOR Conference held in Taiwan

Chaired by APOR Director and Australian Commonwealth Ombudsman, Iain Anderson, the APOR Members' Meeting reviewed and adopted the conference communiqué. This document reaffirmed the core principles of the 2019 Venice Principles and the 2024 UN General Assembly Resolution A/RES/79/177, underscoring the crucial role of Ombudsman institutions in promoting accountability, public trust and human rights. It also emphasised the need for transparent, rights-based approaches to Artificial Intelligence in public governance and expressed solidarity with resource-constrained Ombudsman offices across the Pacific, committing to continued regional cooperation.

The international seminar opened with remarks from Control Yuan Vice President Hung-Chun Lee, who highlighted the increasingly diverse responsibilities of Ombudsman institutions and the need for them to evolve to continue protecting citizens' fundamental rights. Additional remarks were delivered by APOR President Niki Rattle, IOI Secretary General Bernhard Achitz, and Acting Deputy Director of the American Institute in Taiwan, John Morgan. Vice President Lee closed the session by reaffirming the Control Yuan's commitment to advancing good governance, safeguarding human rights and strengthening collaboration with Ombudsman institutions worldwide.

The Control Yuan Finance and Economic Affairs Committee reviews the Ministry of Finance's response to amendments to the Act on the Allocation of Government Revenues and Expenditures

On 17 October, the Finance and Economic Affairs Committee of the Control Yuan (CY), Taiwan, led by Convener Yeh Yi-jin conducted an inspection visit to the Ministry of Finance to review the ministry's operational effectiveness. The inspection meeting, hosted by Chuang Tsui-yun, Minister of Finance and relevant supervisory personnel, delivered briefings on key topics such as the implementation status of the 2024 fiscal year budget, the 2025 policy implementation plan, response measures to amendments of the Act governing the allocation of government revenues and expenditures, and efforts to improve accuracy in tax revenue projections.

During the meeting, committee members expressed interest in multiple areas, including subsequent response measures regarding the Act mentioned, refinement of tax revenue forecasting, tax system adjustments and systemic taxation issues, the introduction of natural carbon sink/credit industries on state-owned land, the imposition of anti-dumping duties, fairness in virtual asset taxation, measures related to the *New Youth Affordable Housing Loan programme*, optimisation of state property management efficiency and progress on unresolved corrective cases. Minister Chuang and his

supervisors responded to the key points raised and pledged to provide supplementary written information on items requiring further clarification.

Convener Yeh noted that the visit offered valuable insight into the Ministry of Finance's current policy objectives and vision. She encouraged the Ministry to continue refining its tax revenue forecasting mechanisms, strengthen debt management controls, build fiscal resilience and work diligently toward achieving governmental fiscal balance.



Figure 9: The Control Yuan Finance and Economic Affairs Committee conducts an inspection visit to the Ministry of Finance.

Ehara taku toa i te toa takitahi, engari he toa takitini

My success is not my own, but from many others

[View all past editions of Waka Tangata here](#)

Please send feedback and contributions to the *Waka Tangata* editorial team, based in the New Zealand Ombudsman's office