



7 October 2022

Tēnā koe

On 3 August 2022, you emailed the Ministry of Social Development (the Ministry) requesting, under the Official Information Act 1982 (the Act), the following information:

- The eighth and ninth quarterly reports on the Wage Subsidy Scheme approach to integrity. These should be to 31 March and 31 June 2022.

- All reports produced in 2022 titled "COVID-19 Economic Supports: quarterly integrity update" (for example REP/22/4/315), only if these differ from the above.

Since 1 July 2021, the total number of investigations initiated into potential:

a) benefit fraud and b) wage subsidy fraud

- The total number of cases where people were requested to return money received via:

c) benefit and d) wage subsidy

- The total number of prosecutions recommended for potential:

e) benefit fraud and f) wage subsidy fraud

- The most recent breakdown of FTE investigators into g) benefit and h) wage subsidy misuse.

On 18 August 2022, we advised that the Ministry is not able to accurately report on the number of investigations into benefit fraud initiated but could provide you with the number of investigations completed instead. Similarly, we recommended that you change your request for the number of prosecutions initiated to the number prosecutions completed.

On 25 August 2022, you agreed to the refinement of your request for investigations but refused the proposed refinement relating to prosecutions.

On 31 August 2022, the Ministry emailed you to advise that we needed more time to respond to your request and that a decision would be with you no later than 22 September 2022.

On 22 September 2022, the Ministry emailed you to advise that we have decided to grant your request in part but that it would take some more time to prepare this information for release and a decision would be with you no later than 7 October 2022.

For the sake of clarity, the Ministry will respond to your requests in turn. However, for your convenience, some questions have been aggregated together, as they concern the same topic.

The eighth and ninth quarterly reports on the Wage Subsidy Scheme approach to integrity. These should be to 31 March and 31 June 2022. All reports produced in 2022 titled "COVID-19 Economic Supports: quarterly integrity update" (for example REP/22/4/315), only if these differ from the above.

The Wage Subsidy Scheme was initiated quickly, based on a high trust model, in order to ensure employers could pay their employees without delay. Where the wage subsidy was fraudulently obtained and/or retained where it should not have been, there is a high expectation that the Ministry will respond to the loss of those public funds.

We take our duty to taxpayers seriously when it comes to addressing compliance with the Wage Subsidy Scheme. The Ministry has carried out an extensive range of work in order to identify and investigate possible wage subsidy fraud or incorrect payments. These measures have included targeted payment reviews and investigations and follow-up action on complaints.

Please see the attached reports titled *REP_22_4_315 - COVID 19 Economic Supports quarterly integrity update*, and *REP_22_7_660 - COVID-19 Economic Supports Quarterly integrity update 20220722*.

You will note that the names of some individuals are withheld under section 9(2)(a) of the Act in order to protect the privacy of natural persons. The need to protect the privacy of these individuals outweighs any public interest in this information.

Since 1 July 2021, the total number of investigations completed into potential:

a) benefit fraud

The total number of investigation cases where people were requested to return money received via:

c) benefit

The Ministry works hard to protect the integrity of the welfare system to ensure it remains fair for all New Zealanders. It is vital that the public has trust and confidence in the Ministry to ensure people receive their correct entitlement and do not take advantage of the welfare system.

Benefit recipients are obliged to advise the Ministry of any change in circumstances that might affect their entitlement to a benefit. Allegations of benefit and social housing fraud can be made by members of the public, or by Ministry staff undertaking reviews of a client's benefit entitlement, and these are assessed for the appropriate level of response.

Since 2015, the Ministry has been strengthening its fraud prevention focus. This saw the introduction of new non-investigative approaches to responding to lower risk allegations of fraud from 2018, and the establishment of a prosecution panel to support decision making in serious fraud cases where prosecution is recommended.

The Ministry's overall approach is to intervene early when concerns are raised, to make it easy for clients to do the right thing and avoid unnecessary overpayments and debt while still responding appropriately to serious fraud. The Ministry has a three-tier graduated model to respond to allegations of benefit and social housing fraud:

- early intervention – engaging with clients early to discuss any integrity issues raised, confirm obligations, and adjust entitlements where appropriate.
- facilitation – working more intensively with a client to assess their situation against their entitlements and adjust these entitlements where necessary. This could mean an overpayment for a client in some situations.
- investigation – gathering information and acting on serious client integrity issues, which could result in an overpayment and in the most serious cases prosecution. Prosecutions are considered in line with the Solicitor General's guidelines, taking into account the full circumstances of each individual case.

Regarding questions a) and c), please see the below table.

Table One: Number of benefit fraud investigations completed and those that led to an overpayment, in the 2021/22 financial year.

Financial year	Investigations completed	Investigations with overpayment
2021/2022	456	156

Notes for table:

- This table only includes 'Investigation' fraud activity.
- The Ministry's financial year commences on the 1st of July and ends at the 30th of June.
- This table excludes Internal Fraud.
- A benefit fraud case may involve more than one person.
- To protect confidentiality, the Ministry uses processes to make it difficult to identify an individual person or entity from published data. The table has had random rounding to base three applied to all cell counts in the table. The published counts will never differ by more than two counts.

In the 2021/22 financial year, investigation and prosecution numbers were impacted by the need to support the COVID-19 response, which includes Wage Subsidy investigations.

Note, the Ministry's standard reporting for benefit information is typically aligned to quarterly periods and financial years.

Since 1 July 2021, the total number of investigations initiated into potential:

b) wage subsidy fraud

The total number of investigation cases where people were requested to return money received via:

d) wage subsidy

The Ministry's first avenue for recovery of wage subsidy funds from those who should not have received and/or retained them is to seek voluntary repayment. Where that is unsuccessful, the Ministry has a number of enforcement actions available to it.

These options could include:

- taking civil proceedings against applicants in cases where they are not entitled to the wage subsidy and have not repaid it;
- commencing bankruptcy proceedings in respect of individuals, or liquidation proceedings in respect of companies;
- the restraint and forfeit of assets acquired or derived under the Criminal Proceeds (Recovery) Act 2009; or,
- taking criminal prosecution action against applicants where the evidential sufficiency and public interest tests for criminal prosecutions as set out in the Solicitor-General's Guidelines (the Guidelines) have been met.

We can confirm that during the period 2 July 2021 to 30 September 2022, the Ministry referred 384 cases for investigation into Wage Subsidy Scheme

eligibility. As of 30 September 2022, there were a total of 1,430 cases referred for investigation, 582 of which had been resolved.

Note, Wage Subsidy integrity reporting is typically produced as of each Friday and is not aligned to quarterly periods.

However, your request for the total number of cases where, following an investigation, the Ministry has requested a refund of money received through the Scheme is refused under section 18(f) of the Act, as this information cannot be made available without substantial manual collation.

The Ministry categorises Wage Subsidy repayments as either voluntary or requested. Requested repayments are those where the Ministry has determined through an integrity check or an investigation that the recipient was not entitled to all, or part, of the subsidy received. However, repayments are not centrally recorded in a way that they can be attributed to the integrity response taken without manually reviewing each file.

I have considered whether the Ministry would be able to respond to your request given extra time, or the ability to charge for the information requested. I have concluded that, in either case, the Ministry's ability to undertake its work would still be prejudiced.

However, in the spirit of being helpful, we encourage you to refer to the below link to the Ministry's public website. Specifically, please see the *Income Support Weekly Update releases - Data file*, which shows the number and amount of voluntary and requested Wage Subsidy repayments the Ministry has received to date.

www.msd.govt.nz/about-msd-and-our-work/publications-resources/statistics/weekly-reporting/archive/2022/apr/index.html

*The total number of prosecutions recommended for potential:
e) benefit fraud*

The Ministry uses the Solicitor-General's Prosecution Guidelines as the main reference point when considering a prosecution for those who retained a welfare benefit or a wage subsidy. As a government agency, any criminal prosecution action brought by the Ministry must be in accordance with the 'Test for Prosecution' set out in the Guidelines. You can access the guidelines on the Crown Law website here: www.crownlaw.govt.nz/publications/prosecution-guidelines.

There are two factors considered for the 'Test for Prosecution'. Firstly, a case must meet the requirements of the 'Evidential Test', where the evidence gathered must be sufficient to provide a realistic prospect of gaining a conviction. If the case meets the 'Evidential Test' requirements, the Ministry also applies the 'Public Interest Test' to determine if it is in the public interest to prosecute.

We can confirm that in the 2021/22 financial year, there were 25 benefit fraud cases referred to MSD Legal Services with a recommendation of prosecution.

*The total number of prosecutions recommended for potential:
f) wage subsidy fraud*

The COVID-19 Economic Supports Recovery and Response Panel (the Panel) was established on 22 February 2021 to approve prosecutions (if it determines that the public interest and evidential sufficiency tests are satisfied (as required by the Solicitor-General's Prosecution guidelines) and to make recommendations to the Solicitor-General (in accordance with the cabinet directions) on civil recovery, where appropriate, in relation to COVID-19 economic supports including the Wage Subsidy administered by the Ministry.

We can confirm that during the period Friday 2 July 2021 to 30 September 2022, 31 individuals were referred to the Panel with a recommendation of prosecution.

The most recent breakdown of FTE investigators into g) benefit and h) wage subsidy misuse.

Please refer to paragraph 13 of the report titled *REP_22_7_660 – COVID-19 Economic Supports Quarterly integrity update 20220722* provided with this response.

The principles and purposes of the Official Information Act 1982 under which you made your request are:

- to create greater openness and transparency about the plans, work and activities of the Government,
- to increase the ability of the public to participate in the making and administration of our laws and policies and
- to lead to greater accountability in the conduct of public affairs.

This Ministry fully supports those principles and purposes. The Ministry therefore intends to make the information contained in this letter and any attached documents available to the wider public. The Ministry will do this by publishing this letter and attachments on the Ministry's website. Your personal details will be deleted, and the Ministry will not publish any information that would identify you as the person who requested the information.

If you wish to discuss this response with us, please feel free to contact OIA_Requests@msd.govt.nz.

If you are not satisfied with this response about the number of benefit and wage subsidy investigations, you have the right to seek an investigation and review by the Ombudsman. Information about how to make a complaint is available at www.ombudsman.parliament.nz or 0800 802 602.

Ngā mihi nui

A handwritten signature in black ink, consisting of a series of loops and a long horizontal stroke extending to the right.

George Van Ooyen
Group General Manager
Client Service Support



Report

Date: 14 April 2022

Security Level: IN CONFIDENCE

To: Hon Carmel Sepuloni, Minister for Social Development and Employment

COVID-19 Economic Supports: quarterly integrity update

Purpose of the report

- 1 This report provides an update on the Ministry of Social Development's (MSD) approach to integrity of the COVID-19 Economic Supports¹.
- 2 This is the eighth quarterly report (to 31 March 2022).

Executive summary

- 3 MSD continues to shift resources between benefit integrity and COVID-19 Economic Supports integrity work as required.
- 4 MSD has made 23 decisions to take further enforcement action, with one civil recovery case, and prosecution charges relating to six individuals, filed in Court to date.
- 5 MSD has engaged Deloitte to undertake analysis over its integrity programme by June 2022 to respond to a recommendation made by Audit NZ.

Recommended actions

- 6 It is recommended that you:
 - 6.1 **note** our continuing approach to integrity, as outlined in this report
 - 6.2 **agree** to forward a copy of this report to the Minister of Finance.

Viv Rickard
DCE Service Delivery

Hon Carmel Sepuloni
Minister for Social Development and Employment

agree / disagree

13/04/2022

Date

24/4/22

Date

¹ COVID-19 Economic Supports include the Wage Subsidy Scheme (WSS), Leave Support Scheme (LSS), and the Short-Term Absence Payment (STAP) administered by MSD.

Integrity of the COVID-19 Economic Support Schemes

- 7 In January 2022 we advised you that:
 - 7.1 we continued to progress Wage Subsidy Scheme (WSS) investigations, balancing this against benefit investigation work
 - 7.2 the first prosecution charges had been laid in the Auckland District Court
 - 7.3 we had completed assurance work as recommended by the Office of the Auditor General (OAG) to seek documentary evidence from a sample of 339 early Wage Subsidy recipients, and work against the other recommendations continued.
- 8 Appendix 1 provides the quarterly WSS integrity programme volumes to the end of the quarter. Note, this is point in time operational data which is subject to change as case information or reporting processes are updated.
- 9 As at Friday 25 March 2022, Client Service Integrity (CSI) have:
 - 9.1 Completed 14,217 pre-payment and post payment integrity checks, the majority of which were targeted checks based on risk
 - 9.2 Resolved 5,508 allegations about misuse of the Wage Subsidy
 - 9.3 Resolved 518 WS related investigations.
- 10 As at 8 April 2022, 24 cases have been referred to the Ministry's COVID-19 Economic Supports Response and Recovery Panel (the Panel) to consider prosecution and/or civil recovery action. Of these, the Panel has agreed to:
 - 10.1 Take civil recovery action in 11 WSS cases, of which:
 - 10.1.1 three are undergoing further investigation to support civil recovery or to determine whether prosecution can be recommended
 - 10.1.2 two have fully repaid their WSS debt
 - 10.1.3 one is currently repaying their WSS debt under arrangement
 - 10.1.4 two have lodged complaints with the Ombudsman²
 - 10.1.5 two are currently being prepared for filing in Court
 - 10.1.6 one has been filed in Court.
 - 10.2 Take prosecution action in 12 WSS cases involving 14 individuals, with charges laid in court for six of these individuals. Charges for the remainder are currently being prepared.
- 11 Further enforcement decisions will be made as investigation cases are completed.
- 12 We continue to shift resources between benefit integrity and COVID-19 Economic Supports integrity work as required. Our 111 FTE Investigative resources are currently assigned as follows:
 - 12.1 48 FTE are focused on progressing WSS investigations

² Recovery action is suspended at the request of the Ombudsman while this process is underway.

- 12.2 6 FTE (along with 13 other CSI staff) are focused on progressing WSS allegation integrity checks
- 12.3 5 FTE are supporting pre-payment integrity checks for the Leave Support Scheme (LSS) and Short-Term Absence Payment (STAP), where the application may pose an integrity risk
- 12.4 52 FTE are focused on progressing benefit integrity investigations.
- 13 Our focus for 2022 includes:
 - 13.1 Progressing around 700 investigations that have been allocated to Investigators, of which 321 are currently on hold awaiting further legal advice
 - 13.2 Resolving over 800 allegations of scheme misuse, the majority of which will require an integrity check with a small number likely being referred for further investigation – most of these relate to the August 2021 WSS scheme
 - 13.3 Post-payment integrity checks based on risk analysis with IR across the March 2021 and August 2021 schemes – final analysis from IR is due shortly and we will prioritise the highest risk cases for integrity checks, some of which will likely require a full investigation
 - 13.4 Integrity work related to the COVID-19 Leave Supports
 - 13.5 Addressing potential work resulting from Audit NZ’s annual audits of the Ministry, which will continue to focus on WSS, as well as reviewing our implementation of COVID-19 Leave Supports.
- 14 In relation to progress against the OAG and Audit NZ recommendations made in 2021, we have recently engaged Deloitte to “analyse the results of all integrity and assurance work undertaken to date to inform a risk-based assessment of next steps, and what further integrity work needs to be completed, if any, to strengthen the integrity of the scheme” as recommended by Audit NZ.
- 15 We are aiming to complete this analysis by June 2022. The analysis will look at the results of our integrity programme to date, as well as post-payment risk analysis with IR over the March and August 2021 schemes, and findings from the additional assurance work recommended by the OAG and Audit NZ.

Next steps

- 16 The next quarterly report, to 30 June 2022, will be due July 2022.

File ref: REP/22/4/315

Author: Brett Davies, Team Manager Information and Advice, Integrity and Debt

Manager: Warren Hudson, General Manager, Integrity and Debt

Appendix 1: Quarterly integrity reporting update*

	As at Friday 18/12/20	As at Friday 30/04/21	As at Friday 25/06/21	As at Friday 24/09/21	As at Friday 17/12/21	As at Friday 25/03/22
Total integrity checks resolved	11,172	11,517	11,614	13,274	14,030	14,229
Pre-payment integrity checks completed (80+ employees)	1,789	1,848	1,849	3,002	3,073	3,074
Pre-payment exceptions checks completed	2,075	2,558	2,602	3,069	3,738	4,071**
Post-payment checks completed (random and targeted)	7,308	7,111	7,163	7,203	7,219	7,235
Total complaints (MSD, MBIE, IR)	11,824	12,230	12,401	14,101	16,249	16,601***
MSD complaints received	4,631	4,910	5,022	5,470	5,983	6,399
MSD complaints resolved	4,534	4,897	5,003	5,177	5,373	5,514
Referred for investigation	982	1,028	1,041	1,061	1,120	1,221
Investigations resolved****	415	477	518	539	510	520
Total refunds requested	20,363	22,286	22,777	22,925	24,437	24,454
Employer-initiated refunds requested	17,962	19,318	19,624	19,696	21,072	21,905
MSD-initiated refunds requested	2,401	2,968	3,153	3,229	3,365	3,549
Value of refunds requested	\$594.7m	\$813.1m***	\$778.5m	\$797.9m	\$827.1m	\$837.4m
Repayments received	16,467	17,904	18,414	20,020	21,705	22,493
Value of refunds received	\$544.1m	\$705.2m	\$724.8m	\$750.3m	\$781.0m	\$792.4m

*This is point in time operational data which is subject to change as case information or reporting processes are updated

**Pre-payment exceptions checks do not currently count LSS/STAP exceptions managed outside of Client Service Integrity

***Cross-agency complaints data is as at 25 February 2022

****An error occurred in the recording of refunds resulting in figures being overstated. This has been rectified, including in refund data on MSD's website

*****Resolved investigation cases may be reopened when new information is received, as part of quality assurance processes, or where the recipient has not engaged on their wage subsidy debt and further action is being considered.



Report

Date: 22 July 2022

Security Level: IN CONFIDENCE

To: Hon Carmel Sepuloni, Minister for Social Development and Employment

COVID-19 Economic Supports: quarterly integrity update

Purpose of the report

- 1 This report provides an update on the Ministry of Social Development's (MSD) approach to integrity of the COVID-19 Economic Supports¹.
- 2 This is the ninth quarterly report (to 30 June 2022).

Executive summary

- 3 MSD continues to shift resources between benefit integrity and COVID-19 Economic Supports integrity work as required.
- 4 Integrity work for the COVID-19 Economic Supports administered by MSD is expected to impact resourcing decisions for the next 12 to 18 months.
- 5 MSD has made 35 decisions to take further enforcement action, with prosecution charges relating to 16 individuals, and two civil recovery cases, filed in Court to date.

Recommended actions

- 6 It is recommended that you:
 - 6.1 **note** our continuing approach to integrity, as outlined in this report
 - 6.2 **agree** to forward a copy of this report to the Minister of Finance.

agree / disagree


Viv Rickard
DCE Service Delivery

~~21/07/2023~~
Date 21/07/2022 PP 02/08/22



31/7/22

Hon Carmel Sepuloni
Minister for Social Development and Employment

Date

¹ COVID-19 Economic Supports include the Wage Subsidy Scheme (WSS), Leave Support Scheme (LSS, and the Short-Term Absence Payment (STAP) administered by MSD.

Integrity of the COVID-19 Economic Support Schemes

- 7 In April 2022, we advised you that:
 - 7.1 We continue to shift resources between benefit integrity and COVID-19 Economic Supports integrity work as required
 - 7.2 Our focus for 2022 included progressing investigations, and resolving outstanding allegations of scheme misuse predominantly related to the August 2021 scheme
 - 7.3 We had engaged Deloitte to “analyse the results of all integrity and assurance work undertaken to date to inform a risk-based assessment of next steps, and what further integrity work needs to be completed, if any, to strengthen the integrity of the scheme” as recommended by Audit NZ.
- 8 Appendix 1 provides the quarterly WSS integrity programme volumes to the end of the quarter. Note, this is point in time operational data which is subject to change as case information or reporting processes are updated.
- 9 As of Friday 1 July 2022, Client Service Integrity (CSI) have:
 - 9.1 Completed 15,110 pre-payment and post payment integrity checks, the majority of which were targeted checks based on risk
 - 9.2 Resolved 5,935 allegations about misuse of the Wage Subsidy
 - 9.3 Resolved 546 WSS related investigations.
- 10 As of 15 July 2022, 35 cases have been referred to the Ministry’s COVID-19 Economic Supports Response and Recovery Panel (the Panel) to consider prosecution and/or civil recovery action. Of these, the Panel has agreed to take:
 - 10.1 Civil recovery action in 14 WSS cases², of which:
 - 10.1.1 four are being engaged with or further enquiries are underway
 - 10.1.2 two have fully repaid their WSS debt
 - 10.1.3 two are currently repaying their WSS debt under arrangement
 - 10.1.4 two have lodged complaints with the Ombudsman³
 - 10.1.5 two are currently being prepared for filing in Court
 - 10.1.6 two have been filed in Court.
 - 10.2 Prosecution action in 18 WSS cases involving 21 individuals, with charges laid in court for 16 of these individuals⁴. Charges for the remaining five individuals are currently being prepared.

² Following civil enforcement recommendations, where further investigation is not required (including to support potential prosecution), the Ministry writes to the recipient to provide one last opportunity to make repayment before enforcement action is undertaken.

³ Recovery action is suspended at the request of the Ombudsman while this process is underway.

⁴ More than one individual may be prosecuted in relation to a case.

- 11 Further enforcement decisions will be made as investigation cases are completed.
- 12 In late 2021, ten WSS investigation cases were requested by the Serious Fraud Office (SFO). We have continued to remain engaged with the SFO on further cases that may meet their criteria for investigation, resulting in one further case being requested by the SFO in July 2022.
- 13 We continue to shift resources between benefit integrity and COVID-19 Economic Supports integrity work as required. Our Investigator resources are currently assigned as follows:
 - 13.1 46 FTE are focused on progressing WSS investigations
 - 13.2 2 FTE (along with 13 Technical Officer resources) are focused on progressing WSS allegation integrity checks
 - 13.3 1 FTE is supporting pre-payment integrity checks conducted by Service Delivery for the Leave Support Scheme (LSS) and Short-Term Absence Payment (STAP), where the application may pose an integrity risk
 - 13.4 57 FTE are focused on progressing benefit integrity investigations
 - 13.5 6 FTE due to start from 1 August 2022, with further recruitment underway.
- 14 Integrity work for the COVID-19 Economic Supports administered by MSD is expected to impact resourcing decisions for the next 12 to 18 months. This includes:
 - 14.1 Progressing around 790 WSS investigations still to be finalised
 - 14.2 Resolving 1,091 complaints or allegations of scheme misuse, the majority of which are related to the August 2021 WSS scheme
 - 14.3 Post-payment integrity checks based on risk analysis with IR across the March 2021 and August 2021 schemes – final analysis from IR was received in July 2022 and is currently being assessed
 - 14.4 Post-payment integrity work related to the COVID-19 Leave Supports – with areas of focus currently being identified.
- 15 Deloitte are continuing their assessment of MSD’s integrity and assurance work and a draft report is expected by the end of July 2022. This may further impact MSD’s ongoing integrity programme for COVID-19 Economic Supports.

Next steps

- 16 The next quarterly report, to 30 September 2022, will be due October 2022.

File ref: REP/22/7/660

Author: s9(2)(a) OIA, Senior Advisor Integrity and Debt

Manager: Warren Hudson, General Manager, Integrity and Debt

Appendix 1: Quarterly integrity reporting update*

	As at Friday 24/09/21	As at Friday 17/12/21	As at Friday 25/03/22	As at Friday 01/07/22
Total integrity checks resolved	13,274	14,030	14,229	15,110
Pre-payment integrity checks completed (80+ employees)	3,002	3,073	3,074	3,074
Pre-payment exceptions checks completed	3,069	3,738	4,071	4,801
Post-payment checks completed (random and targeted)	7,203	7,219	7,235	7,235
Total complaints (MSD, MBIE, IR)	14,101	16,249	16,601	17,756
MSD complaints received	5,470	5,983	6,399	7,026
MSD complaints resolved	5,177	5,373	5,514	5,935
Referred for Investigation	1,061	1,120	1,221	1,337
Investigations resolved**	539	510	520	546
Total refunds requested	22,925	24,437	24,454	26,702
Employer-initiated refunds requested	19,696	21,072	21,905	22,992
MSD-initiated refunds requested	3,229	3,365	3,549	3,710
Value of refunds requested	\$797.9m	\$827.1m	\$837.4m	\$849.0m
Total refunds received	20,020	21,705	22,493	23,834
Value of refunds received***	\$750.3m	\$781.0m	\$792.4m	801.3m

*This is point in time operational data which is subject to change as case information or reporting processes are updated.

**Resolved investigation cases may be reopened when new information is received, as part of quality assurance processes, or where the recipient has not engaged on their wage subsidy debt and further action is being considered

*** Reporting on refunds received is publicly available on MSD's website at <https://www.msd.govt.nz/about-msd-and-our-work/publications-resources/statistics/weekly-reporting/index.html>

Wage Subsidy Scheme enforcement activity		
Civil recovery*	Debt repaid or under arrangement	4
	Civil recovery court action commenced	2
	Engagement with recipient underway	8
	Total civil recovery decisions taken	14
Prosecution**	Charges filed in court (individuals)	16
	Charges being prepared for filing (individuals)	5
	Total prosecution decisions taken	21

* Recipients are provided one final opportunity to repay before court action is commenced.

** Decisions to prosecute are taken for each individual involved in a case. A case may involve more than one individual.