



10 December 2025

[REDACTED]  
[REDACTED]

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 12 November 2025. You requested the following:

1. *The total amount your agency spent on consultants in this FY to date, FY24/25, FY23/24, and FY22/23, broken down by year and by amount spent on Tier 1, Tier 2 and Tier 3 consultants.*
2. *For each of the Tier 1 consultants contracted since July 2022, please provide:*
  - *Total spent with each per FY (including this FY to date)*
  - *Brief summary of work provided*
3. *If not possible to provide the level of detail requested in Q2, please provide the information requested in Q2 for each of the "big four" firms: Deloitte, KPMG, EY and PwC.*

*Under section 16(2) of the OIA my preference is to receive the information in a searchable spreadsheet.*

On 4 December 2025, you clarified your request by agreeing to define the tiers of consulting firms as:

- Tier 1: Strategy firms.
- Tier 2: Big four and other large firms.
- Tier 3: Broader service offerings.

Please note that most consulting firms we engage with provide services that can be considered consulting or contractor in nature. It is not always possible to distinguish consulting versus contracting engagements. For this response, and in line with how we report to the Public Service Commission, we have reported consultants and contractors together.

The information for 'FY to date' is for the first quarter of 2024/25 being 1 July 2025 to 30 September 2025. This is consistent with our quarterly reporting to the Public Service Commission.

For the purposes of responding to your request, we have applied the following criteria:

- Companies that only provide contractors are not included as we do not consider these to be consulting firms.
- Individual consultants and companies with only one consultant are not included as we do not consider these to be tier 1 to 3 consulting firms.

- For ICT companies, expenditure on maintenance and support of systems has been excluded.

### Item 1

Table 1 below sets out our total operating and capital expenditure on consultants and contractors.

**Table 1: Total expenditure on consultants and contractors**

\$ million	2022/23	2023/24	2024/25	2025/26 Q1
Consultant and contractor expenditure	48.696	39.405	30.178	7.646

The totals above include expenditure on Tier 1, 2 and 3 consulting firms plus expenditure on individual consultants/contractors and engagements with other specialists such as building architects, actuaries, and system testing services.

Table 2 below sets out our expenditure our consultants and contractors through consulting firms by the tiers as defined on page 1.

**Table 2: Total expenditure on tier 1 to 3 consultants and contractors**

\$ million	2022/23	2023/24	2024/25	2025/26 Q1
Tier 1	-	-	-	-
Tier 2	8.232	5.454	2.692	0.414
Tier 3	6.797	12.261	10.162	2.176

### Items 2 and 3

We did not engage any Tier 1 consulting firms as defined on page 1 during the period 1 July 2022 to 30 September 2025.

Table 3 on the next page provides information about the tier 2 consulting firms we engaged, which includes the 'big four'.

**Table 3: Expenditure on tier 2 consultants**

\$million	2022/23	2023/24	2024/25	2025/26 Q1	Summary of work
Accenture	4.229	0.286	0.037	-	System architecture, design and implementation services – core tax system and back-office system.
Deloitte	2.194	4.005	1.834	0.345	System architecture, project management and enterprise planning services.
Ernst & Young	1.373	0.381	0.161	-	Risk analysis and system certification & accreditation services.
PwC	0.135	0.524	0.317	0.070	Audit and internal assurance services.
PwC Consulting	0.228	0.216	0.341	-	Accounting valuation services.

**Publishing of OIA response**

We intend to publish our response to your request on Inland Revenue's website ([ird.govt.nz](http://ird.govt.nz)) as this information may be of interest to other members of the public. This letter, with your personal details removed, may be published in its entirety. Publishing responses increases the availability of information to the public and is consistent with the OIA's purpose of enabling more effective participation in the making and administration of laws and policies and promoting the accountability of officials.

Thank you again for your request.

Yours sincerely



Darren Cheevers

**Acting Chief Financial Officer**