



19 December 2025

Dear [redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 27 November 2023. You requested the following:

1. *What system does your agency currently use for electronic document and records management?*
2. *When was this implemented, and what system did it replace?*
3. *If you use SharePoint, has the environment been configured as a proper records management system (e.g. unique document IDs, mandatory metadata fields, retention and disposal rules, audit trails)?*
4. *If not, why not?*
5. *What tools does the agency use to search, deduplicate, and retrieve documents when responding to OIA requests? Are staff trained in Microsoft Purview/eDiscovery tools? If so, to what level?*
6. *Has the move to SharePoint affected your ability to locate information or meet OIA deadlines?*
7. *What were the primary factors behind shifting to (or remaining with) SharePoint instead of maintaining a purpose-built EDRMS? Was cost a significant consideration?*
8. *What steps is the agency taking to ensure compliance with the Public Records Act and the OIA given the limitations of SharePoint as a records management platform?*
9. *Has there been an increase in the use of section 18(f) – either refusals or requests for refinement – in your agency during this period? If so, what is driving that increase?*

Item 1

Inland Revenue uses a multi-system model for electronic document and records management systems (EDRMS).

- Microsoft 365 SharePoint is used for collaboration and working documents.
- ContentWorX serves as Inland Revenue's enterprise content management system for non-core tax information, designed to securely store and preserve high-value records long-term, ensuring compliance with the Public Records Act 2005.

Item 2

In 2018, Inland Revenue introduced two complementary solutions to replace the legacy Shared Network Drive.

Microsoft 365 SharePoint was implemented as a collaboration platform to support work in progress and team collaboration via SharePoint sites. ContentWorX (EDRMS) was also implemented to replace the Shared Network Drive for records management. This provided a compliant system for the capture, retention, and disposal of long-term records. These changes modernised our information environment and aligned it with records management and governance requirements.

Item 3 and 4

Our SharePoint sites are configured with mandatory metadata fields to support effective information management. Consistent metadata enables reliable classification and allows people to find and retrieve the right content. Critically, metadata underpins lifecycle management by providing clearly defined criteria for applying retention and disposal rules and supporting compliance with the Public Records Act 2005.

In 2021, Inland Revenue implemented AvePoint Cloud Records and Cloud Governance. These tools integrate with Microsoft 365 and support records management. They assist with the application of the Disposal Authority rules to M365 content and enable configuration of retention schedules and classification schedules.

Item 5

Inland Revenue maintains various roles with elevated privileges to support information discovery, including eDiscovery and other Microsoft administrative roles for Microsoft 365, as well as administrative roles across other information systems.

When responding to requests made under the Official Information Act 1982 (OIA), Ministerial Services collaborate with the relevant business units and subject matter experts to identify information within the scope of requests.

Our SharePoint environment is organised by function, ensuring information is structured and easily discoverable. Selected Inland Revenue staff have access to Purview and eDiscovery tools, which may be used in an OIA context when needed. All employees can leverage federated search through to locate information across multiple repositories they are authorised to access.

Item 6

Our legacy systems had limited search functionality and was a driver to moving towards a modern system which increased our ability to locate information, amongst other advancements.

SharePoint has significantly improved our ability to locate information by providing well-structured sites with clear navigation and enhanced search functionality, and role-based permissions ensure people only see the content they're authorised to access. This has improved the ability to manage information generally, including in responding to requests under the OIA.

Item 7

We currently use both SharePoint and our EDRMS, ContentWorX. We favour SharePoint for day-to-day collaboration because it is easy to use, offers stronger control over permissions so people only see what they are authorised to access, provides better structures for organising

information, and delivers improved search and retrieval. With the addition of AvePoint services, our SharePoint environment complies with the Public Records Act 2005 .

We use ContentWorX for purpose-built, long-term storage of records and its enhanced search capabilities which is Public Records Act 2005 compliant.

We are continually looking for improvements and enhancements to our environment, considering solutions that balance functionality and cost. Compliance with the Public Records Act 2005 remains a fundamental factor.

Item 8

Inland Revenue has a robust broad approach to managing the lifecycle of information which includes guidance and education for staff.

To enable effective governance and records management within Microsoft 365, we use tools such as AvePoint, which assists in applying Disposal Authority rules to Microsoft 365 content and allows for the configuration of retention and classification schedules.

Furthermore, Inland Revenue's most recent Public Records Act Maturity Assessment, conducted by Archives New Zealand with independent reviewers from KPMG, evaluated information, data, and records management practices across government agencies. The assessment found that Inland Revenue was meeting, maturing, or exceeding all categories and ranked Inland Revenue as the highest-performing organisation among all government entities assessed during that period.

Item 9

Inland Revenue's reporting does not break down its OIA requests to identify each ground used in a response. This may be included in future iterations of our reporting, but we do not have this in a way it could be provided in a time series to accurately measure any increase in the use of these grounds. I have therefore decided to refuse this part of your request under section 18(g) of the OIA, as the information is not held by Inland Revenue, and we do not believe it is held by another agency.

While we cannot provide the breakdown specifically, over time, we have observed the nature of requests change. Rather than requesting information that would require collation only, we have seen an increase in requests for detailed breakdowns and requests that require analysis to be brought together. This may be in part due to an increase in information published, for example OIA responses, Cabinet papers and tax statistics, people being more familiar with the OIA, or the expectation that data can be readily broken down or combined.

We may consider section 18(f) of the OIA and whether extending, charging or clarifying a request would allow the information to be made available. We may also consider whether the requested information is held and able to be reported on, whether it could be manually collated (considering whether this would amount to substantial collation), or whether information would need to be created to respond to the request. As you know, the OIA does not compel an agency to create information it does not already hold.

Right of review

If you disagree with my decision on your OIA request, you have the right to ask the Ombudsman to investigate and review my decision under section 28(3) of the OIA. You can contact the office of the Ombudsman by email at: info@ombudsman.parliament.nz.

Publishing of OIA response

We intend to publish our response to your request on Inland Revenue's website (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



Amie Butler

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Inland Revenue
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