



26 February 2025

[Redacted]

Dear [Redacted]

Thank you for your letters of 29 January 2025 in which you requested information under the Official Information Act 1982 (OIA). Your full request is attached as **Appendix A**.

### **Context of statements made about concerted campaign**

Inland Revenue recognises the importance of building and maintaining public trust as a cornerstone of an effective tax and social policy system. We value the role of the media in fostering public understanding and accountability and we respect their professionalism and integrity.

The Commissioner’s statements during the media interview of 5 November 2024 reflect his observations on public concerns generated by extensive media reporting on Inland Revenue’s use of hashing and custom audience lists. The breadth of reporting and journalistic investigation demonstrated the legitimate public interest in this issue.

The Commissioner’s remarks acknowledged this, and that the nature of some of the social media posts and the website [www.irdleak.nz](http://www.irdleak.nz), created by the Taxpayers' Union, had led to potential misunderstandings around Inland Revenue’s data security practices. For example, there were public claims of data being “leaked”, that a “privacy breach” had occurred, that Inland Revenue had “misused” taxpayer information and had “lied” about this. Some of these comments were reported in mainstream media.

In addition, we consider it inappropriate on social media to name and feature images of Inland Revenue staff with inflammatory captions. These posts have potentially contributed to public misunderstanding about Inland Revenue’s use of custom audience lists.

We do not consider the use of social media advertising via custom audience lists as “leaking” taxpayer information, nor did Inland Revenue lie about its use. Our internal review found using custom audience lists was recognised as a legitimate business practice both in New Zealand and internationally. However, we acknowledge the public concern with this practise and the importance of building and maintaining public trust as a cornerstone of an effective tax and social policy system. For these reasons we have stopped the use of custom audience lists for the foreseeable future.

The Commissioner's remarks were intended as a general observation of the nature of the information being put out in the public domain and influencing public opinion.

## Extension of questions 22(i), 22(l), and 22(m)

The OIA requires that I advise you of my decision on your request no later than 20 working days after the day we received your request. Unfortunately, it will not be possible to meet that time limit on questions 22(i), 22(l), and 22(m) of your request. Therefore, I am writing to notify you of an extension of the time to make my decision on these questions by 20 working days. I will respond to these parts of your request by 27 March 2025.

The extensions are required, pursuant to section 15A(1)(b) of the OIA, because external consultations necessary to make decisions on your requests are such that a proper response cannot reasonably be made within the original time.

## Response to your OIA requests

### 21.

- a) Any advice and/or communication and/or decisions relating to whether to raise concerns or issues with public statements made by [REDACTED] and/or the Taxpayers' Union regarding the IR use of custom lists, with [REDACTED] and/or [REDACTED] staff.**

I have identified one email chain in scope of your request (regarding the website "www.irdleak.nz"), as outlined in **Table 1** below, between myself, Service Leader for Marketing & Communications, and a solicitor in our Legal Services team. I have decided to withhold this in full under section 9(2)(h) of the OIA, to maintain legal professional privilege.

*Table 1: Communication with Legal Services*

	<b>Document Title</b>	<b>Decision</b>
1.	EMAIL: RE: Letter to Taxpayers union	Withheld in full under section 9(2)(h).

- b) Any advice and/or communication and/or decisions as to statements made by the Taxpayers' Union that the IR considered misrepresented facts.**

Your request for any advice and/or decisions regarding the statements made by the Taxpayers' Union that Inland Revenue considered misrepresented facts is refused under section 18(e), as the documents alleged to contain the information requested do not exist.

In regard to your request for communications, I refer you to my response to 21(a). I have not identified any further communication.

**c) Any advice and/or communication and/or decisions as to whether and how the IR wanted the Taxpayers' Union to address IR's concerns regarding information published in regard to the hashing of data**

Inland Revenue did not discuss wanting the Taxpayers' Union to address Inland Revenue's concerns. Therefore, your request for this information is refused under section 18(e) of the OIA, as the documents alleged to contain the information requested do not exist.

**d) Any information, including communications, as to how and when IR became aware of any Taxpayers' Union communications regarding the custom list use/hashing of data**

It is part of Inland Revenue's media team's job to monitor media stories that mention the department. We cannot determine exactly "how" and "when" Inland Revenue became aware of the Taxpayers' Union communications regarding the use of custom audience lists, however, we note that as early as 9 September 2024, before the Meta unintended disclosure was discovered, the Taxpayers' Union began posting "IRD betrays taxpayer by leaking personal information". It also sent out emails to members promoting the [www.irdleak.nz](http://www.irdleak.nz) website. Some Inland Revenue employees received this email. Please refer to the Taxpayers' Union Facebook posts dated 9, 18 and 24 September 2024 and 5 and 6 October 2024.

**22. We further request as under the OIA, the following information held by IR:**

**a) Information regarding IR's redaction of the Draft Media Briefing Script on page 24 of the IR's Response Letter, as to what the "free and frank" opinion subject matter is, who is expressing the opinion and to whom, and whether the Taxpayers' Union is mentioned**

The Draft Media Briefing Script was withheld in full under section 9(2)(g)(i) of the OIA, to maintain the effective conduct of public affairs through the free and frank expression of opinions by or between or to Ministers of the Crown or members of an organisation or officers and employees of any public service agency or organisation in the course of their duty. The final Media Briefing Script was released to you in our response dated 20 December 2024 in (Table 1, Item 1 refers). The draft is the statement from the Commissioner Peter Mersi addressing the Media, and the Taxpayers' Union is not mentioned.

In the spirit of the OIA, I have decided to release the Draft Media Briefing Script to you in full, attached as **Appendix B**.

**b) Any information as to what "examination" entails as referenced on page 11 of the IR's Response Letter in regards to the IR "examining the circumstances surrounding" the unintended disclosures, including (but not limited to), the terms of reference, who was undertaking the examination, who was consulted, the result of the examination, and any conclusions reached**

I refer to you our *Review and Analysis of Social Media Usage for Custom Audiences* on our website (<https://www.ird.govt.nz/customaudiencelists>). The internal review was led by our Chief Information Security Office. Your request for information regarding the examination of the

unintended disclosures is therefore refused under section 18(d) of the OIA, as the information is publicly available.

**c) A copy of the IR's code of conduct**

Inland Revenue's Code of Conduct is released to you in full, attached as **Appendix C**.

**d) the IR's "written approvals" signing off the disclosure of information to the three platforms as referenced at page 14 of the IR's Response Letter**

The following three Memoranda in **Table 2** are in scope of your request. I have decided to withhold these in full under section 9(2)(h) of the OIA, to maintain legal professional privilege.

*Table 2: Memoranda relating to the legal use of custom audience lists*

	<b>Date</b>	<b>Document Title</b>	<b>Decision</b>
1.	13 July 2016	Memorandum: Corporate Legal Advice	Withheld in full under section 9(2)(h).
2.	18 August 2016	Memorandum: Request for s81 exception for Facebook audience matching	
3.	7 August 2019	Memorandum: Request to share information – s 18(D)(2) TAA permitted disclosure – Information to Google for targeting marketing	

**e) the first privacy assessment completed for Facebook, and the updated privacy assessment generated in 2024 following media commentary, as referred to at page 15 of the IR's Response Letter**

Your request for the privacy impact assessments is refused under section 18(d) of the OIA, as the information is publicly available and can be found in the following published OIA response on Inland Revenue's website ([2024 responses to OIA requests](#)):

- <https://www.ird.govt.nz/-/media/project/ir/home/documents/oia-responses/october-2024/2024-10-08-custom-audience-lists-for-advertising-minister-privacy-commissioner-moj-crown-law.pdf?modified=20250117010053&modified=20250117010053>

**f) the letters sent to each "group" of affected persons, as referenced at [25] on page 19 of the IR's Response Letter**

I am releasing to you, outlined in **Table 3** and attached as **Appendix D**, the two letters sent to customers affected by the Meta unintended disclosure. The first letter was sent to majority of customers affected. The second letter was sent to affected customers who had made an earlier Privacy Act request.

Table 3: Letters sent to affected customers

Item	Document Title	Decision
1	Example letter – Customers whose details were included in csv file	Released in full.
2	Example letter – Customers who also sent us a personal information request	Released in full.

**g) the privacy training modules referenced at [27] on page 20 of the IR's Response Letter**

It is important to note that Item 2 of the Appendix released to you in our response dated 20 December 2024 is the back-pocket question and answers prepared for the Commissioner's briefing with the media. This document was intended to prepare the Commissioner for potential questions he may receive from the media during the briefing. Question 27 was "How much training are people given when they start working at Inland Revenue about the importance of privacy?", to which the prepared response was:

*All staff are required to complete a series of modules that include messages about managing and protecting customer information, keeping information secure, integrity, confidentiality and privacy. I have full confidence that we are doing the right thing in that regard.*

Inland Revenue's approach to privacy training is combined with other essential training – the focus is not just on privacy but on wider values and expected behaviours. The privacy training modules referred to above are *Our code | Tikanga Whanonga* and *How we keep information secure*. These two modules are part of Inland Revenue's induction learning, which is to be completed within the first few days of a person's employment. They include messages about managing and protecting customer information, keeping information secure, integrity, confidentiality and privacy.

I have detailed what each learning consists of, and my decisions on releasing these to you in **Table 4** below. Please refer to **Appendix E**. One video is withheld under section 9(2)(a) of the OIA, to protect the privacy of natural persons.

Table 4: Privacy modules for staff

Item	Module	Section	Decision
1.	<b>Our Code   Tikanga Whanonga</b>	eLearn	Released in full.
		Knowledge check	
		FAQs	
		Self-reflection activity	
		2x integrity scenarios	
		1x video (1.31m) featuring Inland Revenue employee	Withheld in full under section 9(2)(a).

Item	Module	Section	Decision
2.	How we keep information secure	eLearn	Released in full.
		Knowledge check	
		FAQs	
		Self-reflection activity	

***h) Information on what and who IR were referring to when it said, at [32] of page 21, that it was alleged IR had "sold" customer details to the social media platforms***

As I mentioned above, the question you are referring to on page 21, "What about allegations that Inland Revenue leaked and/or sold customer details to the social media platforms?", was prepared for the Commissioner for the media briefing.

The question (32) refers to media reporting and comments on social media before the Meta unintended disclosure was discovered, indicating that Inland Revenue's use of custom audience lists was a breach of privacy. At the time of the reporting, no privacy breach had been determined. The use of custom audience lists was not found to be a breach of the Privacy Act, as determined by Inland Revenue's internal review.

The statement prepared in response to the question 32 is:

*Those allegations are without any shred of truth and were unhelpful in the context of otherwise reasonable commentary and questioning on the issue at hand. Nothing was "leaked" and nor was it "sold". On the contrary, the data was passed in the context of recognised and pretty common business practices; and it was Inland Revenue paying the platforms to use the data for custom list development, not them paying us.*

Inland Revenue has received over 50 OIA requests regarding the unintended disclosure with Meta, many of which request the total "revenue made" from "selling taxpayer information". I refer you to the [REDACTED] OIA request of 24 September 2024 (25OIA1400), which requested "information on whether any money changed hands as a result of the breach, particularly concerning the exchange or sale of private information":

- <https://www.ird.govt.nz/-/media/project/ir/home/documents/oia-responses/november-2024/12-11-2024-ir-and-custom-audience-Lists.pdf?modified=20250117004006&modified=20250117004006>

I can also refer to you the following published OIA response:

<https://www.ird.govt.nz/-/media/project/ir/home/documents/oia-responses/october-2024/2024-10-03-total-revenue-earned-from-sale-of-hashed-data-to-social-media-platforms.pdf?modified=20250203225836&modified=20250203225836>

***i) All communications regarding the independent review carried out by Geof Nightingale, as referenced at page 10 of the IR's Response Letter***

As mentioned at the start of this letter, I have decided to extend the timeframe to make my decision on this part of your request by 20 working days. The extension is required because consultations with third parties is necessary in order to make a decision on your request.

***j) All communications on steps taken since the independent review was conducted***

The communications I have identified in scope are publicly available in our response to an OIA request of 17 December 2024. Therefore, this part of your request is refused under section 18(d) of the OIA, as the information is publicly available:

- <https://www.ird.govt.nz/-/media/project/ir/home/documents/oia-responses/december-2024/2024-12-17-all-correspondence-between-staff-members-at-tier-3.pdf?modified=20250203231207&modified=20250203231207>

***k) Any information as to whether there have been any staff of IR subject to investigation or a disciplinary process for the leaking of the taxpayer information via email to the social media platforms, and if so what investigation and disciplinary action was taken. If not, why was no such action taken***

We have done an internal review into the circumstances surrounding the unintended disclosures including whether this was a Code of Conduct matter. Any actions taken as a result, including any employment related outcomes, are confidential. I am withholding this information under section 9(2)(a), to protect the privacy of natural persons. We have taken steps to make certain that such disclosures will not happen again, including stopping the use of custom audience lists.

***l) All communications with social media platforms regarding the securing of hashed data, use of hashed data, and deletion of hashed data, sent, received or made between 1 January 2024 to present;***

And

***m) All communications from social media platforms including the words "will be deleted" or "has been deleted" in relation to hashed data, between 1 January 2023 and 1 January 2025;***

As mentioned at the start of this letter, I have decided to extend the timeframe to make my decision on questions 22(l) and 22(m) by 20 working days. The extension is required because consultations with the social media platforms is necessary in order to make a decision on your request.

**n) All communications with other Government agencies regarding their use of custom audience lists, as referenced at page 18 of the IR's Response Letter**

Your request for all communications with other Government agencies regarding the use of custom audience lists is refused under section 18(d) of the OIA, as the emails in scope are publicly available and can be found in Inland Revenue's published OIA responses on our website:

- [www.ird.govt.nz/-/media/project/ir/home/documents/oia-responses/november-2024/21-11-2024-commissioners-statement-tpus-and-medias-misrepresentation-regarding-custom-audience-lists.pdf?modified=20250203232919&modified=20250203232919](http://www.ird.govt.nz/-/media/project/ir/home/documents/oia-responses/november-2024/21-11-2024-commissioners-statement-tpus-and-medias-misrepresentation-regarding-custom-audience-lists.pdf?modified=20250203232919&modified=20250203232919)

**o) All communications with the Minister of Revenue (or members of his office) regarding the letter we sent on 29 November 2024, or the letters sent by IR on 3 December 2024 or 20 December 2024**

I have identified one email in scope of your request for communications with the Minister of Revenue, or his office, regarding your OIA request of 29 November 2024 and/or the responses sent by Inland Revenue on 3 and 20 December 2024. As part of principle of "no surprises", Inland Revenue regularly informs the Minister of Revenue of significant matters of public interest. The email in scope informs the Minister's office of Inland Revenue's intended response to your letter dated 29 November 2024.

The email in **Table 7** is released to you, attached as **Appendix F**, with some information withheld under section 9(2)(a) of the OIA, to protect the privacy of natural persons. I have not considered the attachments for release as these documents have already been provided to you.

*Table 7: Communications with the Minister of Revenue's office*

Item	Title	Decision
1.	EMAIL: 25OIA1698 [REDACTED] (Franks Ogilvie) for MoR noting	Released with some redactions under section 9(2)(a).

As required by section 9(1) of the OIA, I have considered whether the grounds for withholding the information requested is outweighed by the public interest. In this instance, I do not consider that to be the case.

**Right of review**

You have the right to make a complaint to the Office of the Privacy Commissioner if you are not satisfied with our response. It can be contacted at PO Box 10094, Wellington 6143, or [www.privacy.org.nz](http://www.privacy.org.nz).

Alternatively, under section 28(3) of the OIA, you have the right to ask the Ombudsman to investigate and review my decision. You can contact the office of the Ombudsman by email at: [info@ombudsman.parliament.nz](mailto:info@ombudsman.parliament.nz).

Thank you again for your request.

Yours sincerely



Pip Knight

**Service Leader, Marketing and Communications**



**New Requests**



- a. Any advice and/or communication and/or decisions relating to whether to raise concerns or issues with public statements made by [redacted] and/or the Taxpayers' Union regarding the IR use of custom lists, with [redacted] and/or [redacted] staff.
- b. Any advice and/or communication and/or decisions as to statements made by the Taxpayers' Union that the IR considered misrepresented facts.
- c. Any advice and/or communication and/or decisions as to whether and how the IR wanted the Taxpayers' Union to address IR's concerns regarding information published in regard to the hashing of data; and
- d. Any information, including communications, as to how and when IR became aware of any Taxpayers' Union communications regarding the custom list use/hashing of data.

**Further Requests**

22. We further request as under the OIA, the following information held by IR:

- a. Information regarding IR's redaction of the Draft Media Briefing Script on page 24 of the IR's Response Letter, as to what the "free and frank" opinion subject matter is, who is expressing the opinion and to whom, and whether the Taxpayers' Union is mentioned;
- b. Any information as to what "examination" entails as referenced on page 11 of the IR's Response Letter in regards to the IR "examining the circumstances surrounding" the unintended disclosures, including (but not limited to), the terms of reference, who was

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<sup>1</sup> Section 2(1).

<sup>2</sup> 507682302 at [11.2.4], and see Committee on Official Information (the Danks Committee) *Towards Open Government, Supplementary Report* (Government Printer, Wellington, July 1981) at [1.07].



- undertaking the examination, who was consulted, the result of the examination, and any conclusions reached;
- c. A copy of the IR's code of conduct;
  - d. the IR's "written approvals" signing off the disclosure of information to the three platforms as referenced at page 14 of the IR's Response Letter;
  - e. the first privacy assessment completed for Facebook, and the updated privacy assessment generated in 2024 following media commentary, as referred to at page 15 of the IR's Response Letter;
  - f. the letters sent to each "group" of affected persons, as referenced at [25] on page 19 of the IR's Response Letter;
  - g. the privacy training modules referenced at [27] on page 20 of the IR's Response Letter;
  - h. Information on what and who IR were referring to when it said, at [32] of page 21, that it was alleged IR had "sold" customer details to the social media platforms;
  - i. All communications regarding the independent review carried out by Geof Nightingale, as referenced at page 10 of the IR's Response Letter;
  - j. All communications on steps taken since the independent review was conducted;
  - k. Any information as to whether there have been any staff of IR subject to investigation or a disciplinary process for the leaking of the taxpayer information via email to the social media platforms, and if so what investigation and disciplinary action was taken. If not, why was no such action taken;
  - l. All communications with social media platforms regarding the securing of hashed data, use of hashed data, and deletion of hashed data, sent, received or made between 1 January 2024 to present;
  - m. All communications from social media platforms including the words "will be deleted" or "has been deleted" in relation to hashed data, between 1 January 2023 and 1 January 2025;
  - n. All communications with other Government agencies regarding their use of custom audience lists, as referenced at page 18 of the IR's Response Letter; and
  - o. All communications with the Minister of Revenue (or members of his office) regarding the letter we sent on 29 November 2024, or the letters sent by IR on 3 December 2024 or 20 December 2024.
23. For clarity, references to "communications" includes the following information (without limitation) that is made, sent or received by IR or any employee or contractor of IR:
- a. Documents, emails, recordings, faxes and correspondence;
  - b. Memos, minutes, meeting notes, reports, agendas and policy documents;
  - c. External adviser, researcher and other contractor communication and invoices, including all those in electronic form.
24. "Information" includes (without limitation) any knowledge that IR holds, whether recorded or otherwise.
25. We expect the answers to be straightforward and seek this information as soon as possible. Please let us have the information as it becomes available (i.e. do not delay your reply to our requests till it is all available). If you expect to charge for assembling it please advise of the charges for each component as you become aware of what it is likely to be.
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26. We do not wish to be an unnecessary burden on you or your staff. If clarification of any of this request is needed, please call or email us. Likewise, if a request proves burdensome, please give us an opportunity to adjust it so as to be more specific or suited to your information systems.

Yours faithfully



**Briefing format and invitees – 11am, Tuesday 5 November**

Peter will conduct the briefing alone – Media team, Rowan McArthur and Gay Cavill will attend. He should sit at a table at the front so that there is plenty of room for broadcasting reporters to set up mikes.

We should also have our own recording device on the table.

At the outset it will be made clear that Peter will take questions following his briefing and that plenty of time will be available for that.

It will also be made clear that there won't be one-on-one interviews given following the questions. This is so that everyone has the same information from Peter and all have heard all of his comments.

Any follow-up questions reporters have later can be put through the media team.

The briefing script can be handed out at the beginning of the briefing.

The review report will be available online shortly after the briefing.

Media invited will cover all the major mainstream outlets:

Radio NZ – Phil Pennington

Stuff

NZME/Herald

Newstalk ZB

Business Desk

TVNZ

## **Draft Media Briefing Script**

Welcome and thanks for coming along. This briefing is to update you on Inland Revenue's use of custom audience lists in social media advertising.

In the course of our work, we are required to make every effort to contact customers about their entitlements and obligations. That requirement is included in our legislation and it's what drives our efforts to use the most effective and efficient means of communicating with people.

As you're aware, Inland Revenue has been using custom audience lists with social media platforms for many years.

The purpose of those lists was to help us more accurately target individual taxpayers with information they need. It has been true for some time that to communicate with large numbers of people effectively, social media platforms are very important. Being able to reach people where they are active is vital. Using social media since 2013 has significantly increased our success in reaching taxpayers with important messages about their entitlements and obligations.

However, in response to public concern at having personal details passed to social media platforms without their consent, we will no longer supply de-identified (hashed) customer details to social media platforms for use in targeted advertising.

As Commissioner, I want to make it very clear that we have listened carefully to the concerns people have expressed. And it's really important to me that we do the right thing in responding to those concerns. I take the matter of customer privacy very seriously and I think our decision, and this special briefing, demonstrates that.

When concerns were raised over our use of custom audience lists, we paused their use on 12 September. Over the past several weeks, a comprehensive internal review of our use of custom audience lists has been carried out. We have also had our review independently reviewed by Geoff Nightingale. Both our and Geoff's review documents will be available online early this afternoon.

It's important for me to say at the outset that it is not the review that has driven our decision to stop using custom audience lists.

It is people's strongly expressed concerns that have led us to make the call we have. The review has enabled us to explore those concerns in greater detail.

Inland Revenue will continue to advertise on social media platforms but not by using custom audience lists. For the reasons I outlined already, social media platforms are a very important and effective way to reach taxpayers with information. And one of my very clear responsibilities as Commissioner is to ensure that Inland Revenue makes the maximum effort to reach taxpayers with the information they need in respect of their entitlements and obligations.

Customer privacy is a top priority. I can reassure all of our customers that in all the work we have done during the course of the review, there has been no evidence of customer details ever being used by social media platforms for anything other than the purpose intended.

In undertaking the review, and in responding to OIA requests on this matter, we discovered two instances of customer details being supplied in their raw form by Inland Revenue to a social media platform – clearly, this was not the correct procedure. One instance was in the context of trying to fix a problem with creating a particular custom audience list. The other was the result of a misunderstanding of what data the hashing process applied to with one of the platforms.

These unintended disclosures occurred at the Inland Revenue end and while both have been reported to the Office of the Privacy Commissioner, neither were categorised as notifiable. That means we are not required to report them publicly or to notify the customers involved. This is because the risk of any of the customer data having been shared further is deemed very low, as is the risk that it could have been used for any harmful purpose.

We are examining the circumstances surrounding both instances and if we find any breach of our code of conduct we will work through what action is to be taken.

We are writing to the taxpayers involved in the first of the two instances, apologising for what happened, explaining how it happened, and telling them what details were shared. And the social media platform involved has confirmed that all unhashed data provided to them was deleted within previously agreed time frames.

The second is less easy to quantify, and identifying individual customers involved is very difficult because it was in the context of a totally automated, 'machine to machine' exchange between Inland Revenue and the platform.

I want to emphasise here again, that the decision to stop using custom audience lists has been driven by public concern – not by these unintended disclosures. Obviously, they are a concern, and we are treating them very seriously, but as I've said, neither was deemed serious enough to meet privacy legislation requirements for reporting.

I have made the decision to make all of this information public because as Commissioner I prioritise transparency and maintaining the trust of our customers. So, I apologise to those customers whose details were passed against correct procedures. And I'm giving taxpayers my assurance that we have stopped sharing their details, in any form, with social media platforms - we have no plans to resume that practice.

Prior to the review Inland Revenue has always believed that sufficient work was done to ensure the security of customer details within the hashing and custom-list creation process. In addition to hashing, the social media platforms have layers of security which means customer information has been kept safe and secure.

Again, there is no evidence that any customer details, hashed or unhashed, have ever been used by social media platforms for anything other than the purpose agreed.

Custom audience lists have been a very valuable tool for Inland Revenue with real benefits for customers because we could get relevant messages directly to them through the channels we knew they were using.

The terms of the agreements with the social media platforms were always explicit and clear in stating that all hashed data was secure, used only for the purpose intended, and then deleted within agreed timeframes.

But as I've said, public concern at the practice of passing details to social media platforms in any form has led us to the decision not to resume use of the custom audience list tool.

We have a number of different ways of reaching the customers we need to get to, so that they can continue to get the information they need as quickly and efficiently as possible. We will continue to review these ways for their effectiveness and ability to reach taxpayers.

Thank you for your time today. It isn't often that the Commissioner of Inland Revenue calls a media briefing such as this. As I said at the outset, it's a personal priority of mine that we are transparent and that we have done the right thing in responding this way to customer concerns.

Now I'll take the questions you have...

**Ends**

Inland Revenue

# Our Code

## Tikanga Whanonga



**Inland Revenue**  
Te Tari Taake

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Inland Revenue  
**Code of Conduct**  
2019

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doing  
the  
right  
thing...

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Our Code of Conduct (Tikanga Whanonga) has the State Service Standards of Integrity & Conduct at its core (section 2). It also has more detail on topics particularly relevant to us all at Inland Revenue (IR) (section 3).

## Making expectations clear

Everybody working for IR needs to be clear on the expected standards of behaviour.

Our Code is intended to help you do the right thing and guide you in your day-to-day decision making. It's all about making sure you know what is and isn't OK.

Doing the right things as individuals and as an organisation helps support a positive work environment and ensures the public and government have trust in IR and the tax system.

## Helping you to make the right decisions

While our Code summarises the essential expectations, it doesn't cover every possible requirement or situation. It provides principles, standards and tools to help you decide whether an action is appropriate.

Our Code recognises and builds on the foundation principles for employment (already in our employment agreements) and relevant legislation. IR's policies, guidelines, frameworks and processes reinforce our Code and provide more detail when needed.

We all need to exercise good judgement in the decisions we make. Use the Making the right decision checklist on the next page to help you.

If you are uncertain about the right course of action, discuss any issue with your leader and seek their guidance.

## Realising our vision, living our values and shaping our culture

Acting in ways consistent with our Code helps us achieve our vision, puts our values into practice and shapes our culture.

Most New Zealanders interact with IR in some way. Our success is built on the commitment, behaviours and spirit of service we demonstrate when delivering our services to the community.

The trust of our customers and the wider public is key. It's built on the good decisions we each make, the standards of integrity and conduct we maintain and the way we treat our customers.

## It's our Code and we're all responsible

Our Code applies to everyone working for IR, in all roles and at all levels. As well as employees, it also covers agency staff, contractors and consultants. As the ways we work and the places we work change, it's important to remember that our Code will always apply and guide you.

We all have a role in ensuring our judgement, choices and actions, and those of our colleagues, uphold our reputation, make IR a great place to work, and are fair, impartial, responsible and trustworthy.

## Making the right decision checklist

Acting with integrity involves making decisions that are inherently sound. This includes using good judgement and a logical process of thinking about whether your conduct and actions are appropriate to the situation.

Common sense and good judgement based on well-reasoned decision making will help you sensibly apply our Code to any situation you face. If you are unsure if your decision is OK ask yourself these checklist questions:

### Remember: if it doesn't feel right it probably isn't!

If you are not sure what is an appropriate response to a situation, you must discuss the issue with your leader before taking any action. Similarly, if you think others may not be making good decisions or are behaving inappropriately, please speak up.

For further support refer to the specific policies and guidelines which relate to your decision, and if appropriate consider HR and financial delegations.



### Is it legal

Does your proposed action or decision comply with NZ law and IR policies? Is there any likelihood that your proposed action is against the law?



### Is it fair?

Will the proposed action or decision be the same for someone else in the same circumstances? Is it consistent with previous actions or decisions you have made or others have made? Will it give you or someone else an unfair advantage or benefit?



### Is it free from any bias?

Are you being impartial and open-minded? Do you have a preconceived or unreasoned view of the situation that may be influencing your thinking in some way?



### Is it likely to be misunderstood?

Consider the public's perception of your proposed action or decision. Could there be an unfavourable or adverse reaction because you have not been clear in your logic or reasoning?



### Is it open to scrutiny?

Are your stated reasons for taking the proposed action your real reasons? Do you have an ulterior motive? Can you explain your logic and your action to others? Will it stand up to close examination or inspection and would you be comfortable if it appeared in the media?



### Is it sensible?

Does it make good sense? Is it logical and well-reasoned? Have you thought through any potential risks and taken appropriate steps to avoid them or manage them effectively?

We must be fair, impartial, responsible & trustworthy.

STATE SERVICES COMMISSION  
Te Komihana O Ngā Tari Kāwanatanga



The State Services is made up of many organisations with powers to carry out the work of New Zealand's democratically elected governments.

Whether we work in a department or in a Crown entity, we must act with a spirit of service to the community and meet the same high standards of integrity and conduct in everything we do.

We must comply with the standards of integrity and conduct set out in this code. As part of complying with this code, our organisations must maintain policies and procedures that are consistent with it.

For further information see:  
[www.ssc.govt.nz/code](http://www.ssc.govt.nz/code)

### Fair

**We must:**

- treat everyone fairly and with respect.
- be professional and responsive.
- work to make government services accessible and effective.
- strive to make a difference to the well-being of New Zealand and all its people.

### Impartial

**We must:**

- maintain the political neutrality required to enable us to work with current and future governments.
- carry out the functions of our organisation, unaffected by our personal beliefs.
- support our organisation to provide robust, unbiased advice.
- respect the authority of the government of the day.

### Responsible

**We must:**

- act lawfully and objectively.
- use our organisation's resources carefully and only for intended purposes.
- treat information with care and use it only for proper purposes.
- work to improve the performance and efficiency of our organisation.

### Trustworthy

**We must:**

- be honest.
- work to the best of our abilities.
- ensure our actions are not affected by our personal interests or relationships.
- never misuse our position for personal gain.
- decline gifts or benefits that place us under any obligation or perceived influence.
- avoid any activities, work or non-work, that may harm the reputation of our organisation or of the State Services.



There's more detail on these standards, and the 18 expectation statements, in the SSC guidance document on the [SSC website](#). There is also a te reo Māori version.

We're all bound by the State Service Standards of Integrity & Conduct, which provide the foundation for our Code.

Our Code also expands on some critical areas to ensure that you know what's required in the IR context, which includes the unique role we have in administering New Zealand's Tax and Social Policy.

You must always maintain appropriate standards of professionalism. For example, coming to work when you're supposed to, being dressed appropriately, and performing your duties efficiently and safely are all part of what it means to be professional.

### If in doubt, check it out!

- If you are in any doubt about what's OK and what's not, discuss it with your leader.
- **Use the Making the right decision checklist** to help you think it through.
- Sometimes mistakes happen. If you make a mistake you need to talk to your leader straight away.



## We must maintain the integrity of the tax system, including ensuring information is protected and confidentiality maintained

The Tax Administration Act 1994 (TAA) sets out some specific obligations on those working for IR. These are critical to ensuring that the Government and public of New Zealand maintain trust in the tax and social policy systems IR administers.

These legal obligations require you to do your best to protect the integrity of the tax system, which includes taxpayer perceptions of integrity (section 6, TAA) and to keep IR information confidential (section 18, TAA).

Maintaining high standards of integrity and conduct ensures we all meet our legal obligations.

## It's not part of your duties to access (or try to access) or change any IR customer information relating to your family, friends, acquaintances or yourself, using any access or authority IR has given you as part of your employment.

This is always unauthorised, regardless of the reason for doing so (like a customer's request, curiosity, just to change an address, just trying to help) or the degree of access (such as tried and the system prevented it, accessed but didn't modify). You also can't ask a colleague to undertake these actions for you, or take these actions at the request of your colleague/s.

Protecting the integrity of the tax system and meeting confidentiality requirements means you must only access customer information for the purposes of carrying out your IR duties.

You can refer a family member, friend or acquaintance only to information that is publicly available, including directing them to IR's website, myIR or our contact centre. Likewise, as an IR customer, you can use these publicly available channels including myIR for your own tax affairs.

For more details refer to our guidelines on Providing assistance to family, friends and acquaintances in our [People Policies & Guidelines](#). This includes a definition of friends and acquaintances, examples and some specific considerations for certain IR roles which actively service the community.

## We must treat all IR work with care and confidentiality, taking reasonable care to ensure IR information is accessible only to authorised people who have an IR business need.

No matter where you're working, whether within IR offices or off the premises, you must always ensure that IR information, in any form, is appropriately cared for, protected and secured, so it can't be seen or heard by unauthorised people or those without an IR business need (such as tradespeople working at your site or at home, or fellow passengers if you're working while travelling or commuting).

You must respect the privacy rights of our customers when dealing with their information. Only collect information you actually need, keep it secure, ensure it's accurate, and only use and disclose it lawfully. If dealing with requests to release information, you must follow specific IR procedures. You also need to ensure the confidentiality of all official information (including staff information).

## We must use knowledge and influence gained at IR solely for appropriate business purposes.

Working for IR means you may have access to, and knowledge of, laws, procedures, activities and systems which could personally benefit you and others. You must use this knowledge – and the influence it may give you – only for appropriate IR business purposes and in ways that are open to the closest scrutiny.

You must not use any knowledge gained through your role at IR for your own, or anyone else's, advantage (financial or otherwise). You can only disclose IR information if you are authorised by IR to do so. This confidentiality requirement continues even when you stop working for IR.

### Unacceptable use of knowledge and influence includes:

- telling a friend there are particular areas of business accounts which are scrutinised and audited more closely by IR
- giving information or assistance to an extended family member on how to deal with a dispute about tax, child support or a student loan, beyond what is publicly available
- using your role at IR to gather information not normally available to you as a member of the public, such as use of an IR warrant to obtain records of a business you or an acquaintance are interested in purchasing or looking them up in IR's systems.

## We must avoid any actual, perceived or potential conflict of interest or preferential treatment

We're required to remain impartial and have the highest standards of integrity in any situation where an actual, perceived or potential conflict may arise. It's important these are identified, disclosed and managed appropriately as soon as you become aware of them.

You must discuss any potential issue with your leader before taking any action. This is to protect you and IR from possible criticism or compromise.

For more details, refer to the Disclosure & conflict of interest policy and guidelines in our [People Policies & Guidelines](#). Also see the SSC guidelines. In relation to buying decisions, refer to [IR's probity framework for procurement](#).

## We must consider whether other activities (including paid and unpaid work) could conflict with or compromise our IR duties, affect our performance, or create an integrity issue.

It's important to discuss any other work outside of IR with your leader, to avoid any conflict. For all paid, and unpaid work (such as voluntary roles) which might create a conflict, you will also need your leader's written agreement before you start.

IR has specific requirements for providing assistance to clubs, societies and similar organisations, and being a nominated person who acts for someone else's tax affairs.

The Disclosure & conflict of interest guidelines include some examples of activities which could cause a conflict of interest and need to be discussed with your leader.

### Examples of activities which could cause a conflict of interest:

- being an employee, advisor, director or partner of another business or organisation
- undertaking independent contracting or consultancy work
- running your own business, or helping your partner or family run a business
- being treasurer for a sports club
- auditing or considering an adjudication or ruling in relation to a company in which you own shares.

For more details, refer to the Disclosure & conflict of interest policy and guidelines, and also specific guidelines on Providing assistance to clubs, societies and other like organisations, and Becoming a nominated person, in our [People Policies & Guidelines](#).

## We must decline gifts or benefits that place us under any obligation or perceived influence.

As a general rule it is safer and simpler to refuse any gift offered to you as part of working for IR. The acceptance or soliciting of gifts, prizes, fees, entertainment, hospitality or any other form of reward may be, or could be seen to be, an inducement that puts you under an obligation to another party.

At certain occasions cultural traditions require the exchange of gifts, for example at a hui. In these situations, gifts can be accepted in line with IR's policy.

For more details and examples refer to the Gifts and hospitality policy the Gifts and hospitality policy (which includes the requirement for registering gifts, even if declined), Koha policy and Travel policy on [IR's Policy page](#)

## We must ensure our own tax affairs are beyond reproach

You have the same rights and responsibilities as any other IR customer. However, as you work for IR your tax affairs (personal and any business) must be beyond reproach, and you must comply with all the legislation we administer.

This includes accurate and timely tax returns and payments (or ensuring they are under arrangement by the due date), paying correct child support and/or student loans, and correctly claiming Working for Families Tax Credits. You must not omit income or evade tax in any way or encourage anyone else to do so, such as by accepting or requesting cash jobs.

IR understands that you might not always get it right or that you may disagree on a particular tax issue. If this happens, you need to engage with IR promptly and work through the proper channels to resolve the issue.

## Our business tools support us in doing our jobs effectively - we must always apply good judgement in their use

Our Use of business tools policy and guidelines explain personal use, inappropriate material, inappropriate use, care and security, and monitoring. In general, you must consider what is legal, ethical and sensible, and ensure any use doesn't bring IR into disrepute or put IR funds, information or property at risk.

For more details refer to the Use of business tools policy and guidelines in our [People Policies & Guidelines](#). Our guidelines also provide links to other related material. Also see the SSC guidelines.

## We must all contribute to an inclusive, respectful, safe and healthy workplace

IR is committed to maintaining a safe and positive working environment and culture. This means we must all respect the rights of our colleagues and customers.

- Working in a safe and healthy way is what we do. We all contribute to maintaining a healthy and safe workplace and must take responsibility for our own health and safety.
- Everyone is respected and valued. We all support an inclusive workplace and value diversity of thought, beliefs, backgrounds and capabilities.
- Discrimination, bullying, harassment and violence of any kind are unacceptable.

It's important that everyone feels safe and supported to speak up about any issue.

For more details refer to the H&S commitment, Diversity policy, and Discrimination, harassment and bullying policy and guidelines in our [People Policies & Guidelines](#).

## We must be mindful of the appropriateness of any private or public comment

Generally, while working for IR you have the same rights of free speech and independent action as all New Zealanders. But you also have a duty to ensure any comments you make don't discredit or have the potential to discredit IR, the wider state sector or the Government.

Be aware of the perception of comments you make and ensure it's clear that when you are commenting as a private individual, you are sharing your personal view and not acting as a representative of IR. If you are in a senior or high-profile role, it may be difficult for you to separate your personal views from public perception of you as an IR representative.

Only specifically authorised staff can comment on IR matters or release IR material to any member of the media or public, or other organisation. Media includes anything that is being published or broadcast, such as via internet or social media channels, radio and television, newspapers, magazines and community newsletters.

Remember, you must treat all information, including knowledge of internal systems and processes gained while working for IR with care and confidentiality. This requirement continues even when you stop working for IR.

## We must maintain the political neutrality required to enable us to work with current and future governments

Political neutrality and the perception of that neutrality is fundamental to the New Zealand Public Service. You must be impartial and always perform your role in a politically neutral way.

You must ensure no comment, decision or action undermines or could be perceived to undermine the government of the day or future governments or suggests any political preference or intent to influence other's political persuasion.

### Please speak up – we’re all responsible for reporting misconduct or wrongdoing

If you genuinely believe someone working for IR could be breaching our Code, acting unethically, or is (or has been) involved in wrongdoing – please speak up.

No matter how big or small, it’s important that you raise your concerns.

Your first step is generally to speak to your leader. However, if you don’t feel confident doing this you can contact the Integrity Assurance team who can support you with any concerns you have about coming forward. You can call or email them confidentially or use the [online reporting wrongdoing tool](#).

If you are aware of serious wrongdoing, you may want to make a protected disclosure (this is sometimes called whistleblowing). Follow the [Guidelines for making a protected disclosure](#), which explain what you need to do and how you are supported by the Protected Disclosures Act 2000.

For more details on reporting misconduct or wrongdoing, and for leaders, if you receive a complaint of wrongdoing or a protected disclosure, follow the steps in the [Managing misconduct and wrongdoing policy](#).

### Breaches of our Code may result in disciplinary action

Our Code is intended to help you understand the minimum expectations of behaviour at IR. Most people exercise good judgement and do the right thing. Being clear on expected behaviours and highlighting the very serious consequences of certain breaches, helps us all avoid breaches as much as possible. IR monitors various staff activity and practices to ensure alignment with policy and our Code.

A possible breach of our Code may result in an investigation and disciplinary action. Each matter will be considered on its own merits and the principles of natural justice will apply. These include an unbiased and fair process and the opportunity for an advocate or support person to be involved.

The action taken will depend on the severity of the breach and can range from warnings to dismissal in cases of serious misconduct, and in some situations, prosecution as well. Any person who knowingly breaches their confidentiality obligations under the TAA may be prosecuted and face penalties of imprisonment or a fine, or both.

### Dismissal can result from serious breaches of our Code, such as:

- Accessing (or trying to access) and/ or changing any IR customer information relating to your family, friends, acquaintances or yourself, using any access or authority IR has given you as part of your employment
- Accessing (or trying to access) and/ or disclosing any IR information without IR authority
- Breaching confidentiality obligations under the TAA
- Falsifying tax returns or documents
- Dishonest, illegal or corrupt behaviour in the workplace
- Misusing IR property, business tools, business platforms or funds
- Accessing, downloading, and/or storing material from inappropriate internet sites or sending or receiving inappropriate material
- Knowingly, negligently or carelessly subjecting IR assets and resources to undue risks
- Harassment, discrimination or bullying against any colleague or customer
- Violence in the workplace
- Taking illegal drugs or consuming alcohol or other substances that affect your ability to perform your duties
- Behaviour that is likely to bring IR or the public service into disrepute

[← Previous](#)



You can find out more about custom audience lists and read the Review and Analysis of Social Media Usage for Custom Audiences report at [ird.govt.nz/customaudiencelists](https://ird.govt.nz/customaudiencelists)

Ngā mihi nui

*Mike Cunnington*

Deputy Commissioner, Enterprise Services

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information to social media platforms.

You have the right to make a complaint to the Privacy Commissioner about this incident. There is information on how to do this on the Privacy Commissioner's website **[privacy.org.nz](https://www.privacy.org.nz)**

You can find out more about custom audience lists and read the Review and Analysis of Social Media Usage for Custom Audiences report at **[ird.govt.nz/customaudiencelists](https://ird.govt.nz/customaudiencelists)**

Ngā mihi nui

*Mike Cunnington*

Deputy Commissioner, Enterprise Services

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# Code of Conduct

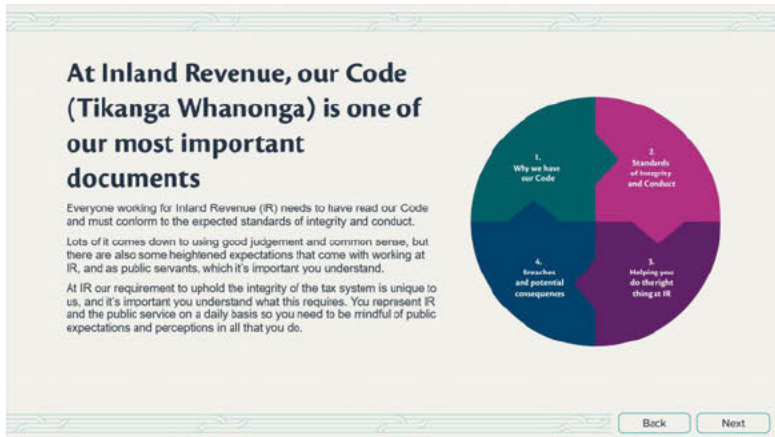
## 1. The importance of our Code

### 1.1 Our Code, Tikanga Whanonga



Notes:

### 1.2 Our code is important



### 1.3 Code conundrums

(Pick Many, 0 points, 1 attempt permitted)

## Code conundrums

All sorts of Code-related decisions can pop up from all directions.

On any given day you'll make loads of decisions, be involved in numerous interactions and assess as you go what doing the right thing looks like in each case. Some decisions will be second nature and others will require more thought and consideration, but it's natural that you might come across or be involved in compromising situations from time to time.

A box of goodies is left at reception for you from a grateful customer

A colleague asks you to look up their details in the system

You overhear an offensive joke

You're thinking about taking on another job in the weekends

You take your laptop home each day but tonight you're heading straight out to town for what's lining up to be a big night

**What should you do when these kinds of issues pop up?**  
(You can select more than one answer.)

Panic. Ignore it all and hope it goes away

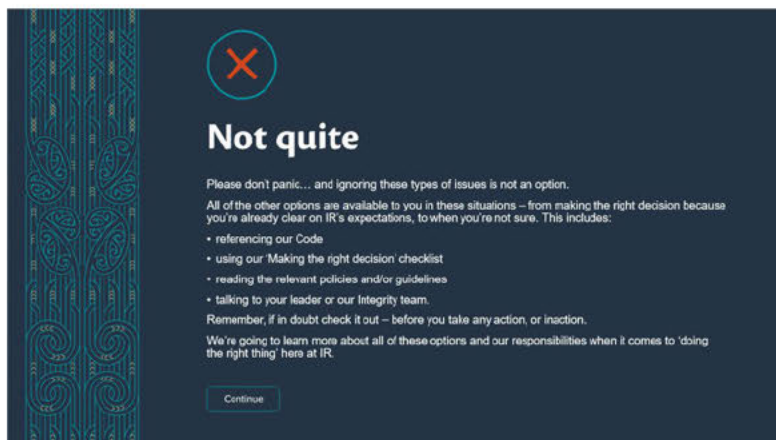
Talk to your leader or seek advice if you're unsure

Respond in line with what is required by our Code

Refer to policies and guidelines if you want more detail

Choice	Correct
Panic. Ignore it all and hope it goes away	
Talk to your leader or seek advice if you're unsure	
Respond in line with what is required by our Code	
Refer to policies and guidelines if you want more detail	

### not quite (Slide Layer)



**Not quite**

Please don't panic... and ignoring these types of issues is not an option.

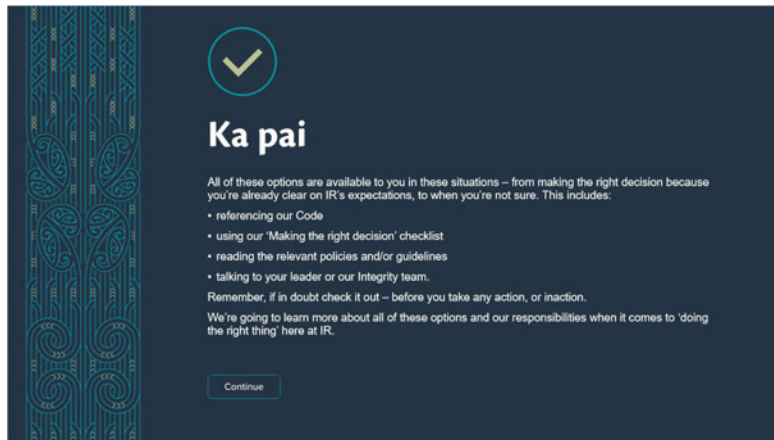
All of the other options are available to you in these situations – from making the right decision because you're already clear on IR's expectations, to when you're not sure. This includes:

- referencing our Code
- using our 'Making the right decision' checklist
- reading the relevant policies and/or guidelines
- talking to your leader or our Integrity team.

Remember, if in doubt check it out – before you take any action, or inaction.

We're going to learn more about all of these options and our responsibilities when it comes to 'doing the right thing' here at IR.

## Ka pai (Slide Layer)



A slide layer with a dark blue background and a decorative vertical border on the left side featuring intricate Maori patterns. At the top left, there is a circular icon containing a white checkmark. Below this icon, the text "Ka pai" is displayed in a large, white, sans-serif font. Underneath the title, a paragraph of text explains that various options are available in different situations, from making the right decision to when you're unsure. This is followed by a bulleted list of four actions: referencing the Code, using a decision checklist, reading policies/guidelines, and talking to a leader or the Integrity team. A reminder to check in doubt before acting is included. The slide concludes with a statement about learning more about responsibilities and a "Continue" button at the bottom.

**Ka pai**

All of these options are available to you in these situations – from making the right decision because you're already clear on IR's expectations, to when you're not sure. This includes:

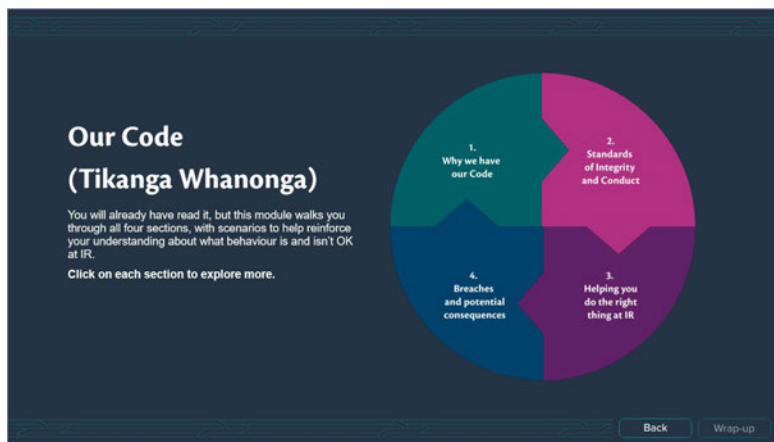
- referencing our Code
- using our 'Making the right decision' checklist
- reading the relevant policies and/or guidelines
- talking to your leader or our Integrity team.

Remember, if in doubt check it out – before you take any action, or inaction.

We're going to learn more about all of these options and our responsibilities when it comes to 'doing the right thing' here at IR.

[Continue](#)

## 1.4 Our Code (Tikanga Whanonga)



A slide titled "Our Code (Tikanga Whanonga)" with a dark blue background. On the left, the title is in a large white font, followed by a paragraph explaining that the module will walk through four sections to reinforce understanding of behavior. Below this is a "Click on each section to explore more." instruction. On the right, a circular diagram is divided into four colored segments: teal (top-left), pink (top-right), purple (bottom-right), and blue (bottom-left). Each segment contains a number and a brief description of the section's content. At the bottom right, there are two buttons: "Back" and "Wrap-up".

**Our Code  
(Tikanga Whanonga)**

You will already have read it, but this module walks you through all four sections, with scenarios to help reinforce your understanding about what behaviour is and isn't OK at IR.

Click on each section to explore more.

1. Why we have our Code
2. Standards of Integrity and Conduct
3. Helping you do the right thing at IR
4. Breaches and potential consequences

[Back](#) [Wrap-up](#)

## 2. 1. Why we have our Code

### 2.1 Why we have our Code

**Why we have our Code**

Our Code has the State Service Standards of Integrity and Conduct at its core.  
It helps us to make expectations clear, make the right decisions and achieve our vision for IR.

1. Why we have our Code  
2. How we are supported by our Code  
3. How we are supported by our Code  
4. How we are supported by our Code

Back Next

### 2.2 Why we have our Code

**Why we have our Code**

Click the arrows to move through the four slides and find out more about our Code.

### 4 (Slide Layer)

**Why we have our Code**

Click the arrows to move through the four slides and find out more about our Code.

**It's our Code and we're all responsible**

Our Code applies to everyone working for IR, in all roles and at all levels. As well as employees, it also covers agency staff, contractors and consultants.  
As the ways we work and the places we work change, it's important to remember that our Code will always apply and guide you.  
We all have a role in ensuring our judgement, choices and actions, and those of our colleagues, uphold our reputation, make IR a great place to work, and are fair, impartial, responsible and trustworthy.

4 of 4

Back Next

### 3 (Slide Layer)

**Why we have our Code**  
Click the arrows to move through the four slides and find out more about our Code.



**Realising our vision, living our values and shaping our culture**

Acting in ways consistent with our Code helps us achieve our vision, puts our values into practice and shapes our culture.

Most New Zealanders interact with IR in some way. Our success is built on the commitment, behaviours and spirit of service we demonstrate when delivering our services to the community.

The trust of our customers and the wider public is key. It's built on the good decisions we each make, the standards of integrity and conduct we maintain and the way we treat our customers.

3 of 4

Back Next

### 2 (Slide Layer)

**Why we have our Code**  
Click the arrows to move through the four slides and find out more about our Code.



**Helping you to make the right decisions**

While our Code summarises the essential expectations, it doesn't cover every possible requirement or situation. It provides principles, standards and tools to help you decide if an action is appropriate.

Our Code recognises and builds on the foundation principles for employment (already in employment agreements) and relevant legislation. IR's policies, guidelines, frameworks and processes reinforce our Code and provide more detail when needed.

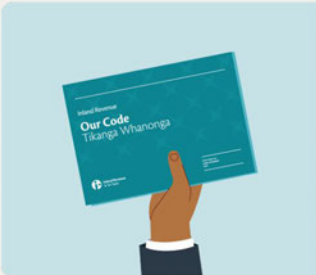
We all need to exercise good judgement in the decisions we make. Seek guidance if you're uncertain about the right course of action.

2 of 4

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### 1 (Slide Layer)

**Why we have our Code**  
Click the arrows to move through the four slides and find out more about our Code.



**Making expectations clear**

Everybody working for IR needs to be clear on the expected standards of behaviour.

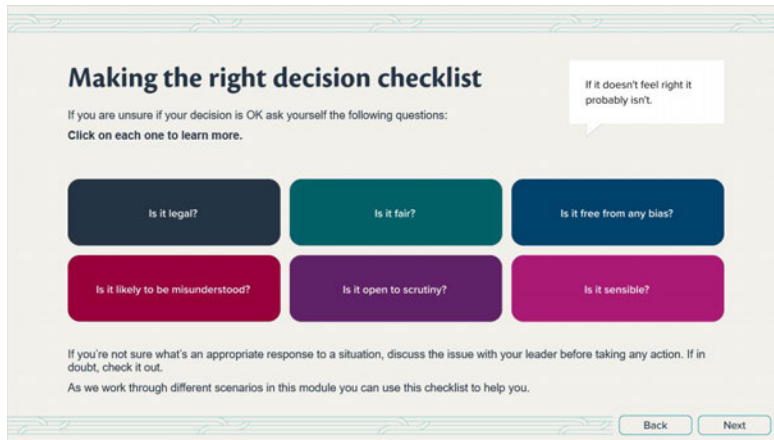
Our Code is intended to help you do the right thing and guide you in your day-to-day decision making. It's all about making sure you know what is and isn't OK.

Doing the right thing as individuals and as an organisation helps support a positive work environment and ensures the public and government have trust in IR and the tax system.

1 of 4

Back Next

## 2.3 Making the right decision checklist



**Making the right decision checklist**

If you are unsure if your decision is OK ask yourself the following questions:  
Click on each one to learn more.

If it doesn't feel right it probably isn't.

- Is it legal?
- Is it fair?
- Is it free from any bias?
- Is it likely to be misunderstood?
- Is it open to scrutiny?
- Is it sensible?

If you're not sure what's an appropriate response to a situation, discuss the issue with your leader before taking any action. If in doubt, check it out.  
As we work through different scenarios in this module you can use this checklist to help you.

Back Next

## 3. 2. SSC's Standards of Integrity and Conduct

### 3.1 Standards of Integrity and Conduct



**Standards of Integrity and Conduct**

We must be fair, impartial, responsible and trustworthy.

1. Standards of Integrity and Conduct

2. Standards of Integrity and Conduct

3. Standards of Integrity and Conduct

4. Standards of Integrity and Conduct

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## 3.2 Standards of Integrity and Conduct

**Standards of Integrity and Conduct**

Our Code has the State Services Standards of Integrity and Conduct at its core. The standards are grouped under four key headings.

Let's take a closer look. Click on each one to learn more.

- Fair
- Impartial
- Responsible
- Trustworthy

Back Next

### Trustworthy (Slide Layer)

**Standards of Integrity and Conduct**

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Let's take a closer look. Click on each one to learn more.

- Fair
- Impartial
- Responsible
- Trustworthy

We must:

- be honest
- work to the best of our abilities
- ensure our actions are not affected by our personal interests or relationships
- never misuse our position for personal gain
- decline gifts or benefits that place us under any obligation or perceived influence
- avoid any activities, work or non-work, that may harm the reputation of our organisation or of the Public Service Commission.

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### Responsible (Slide Layer)

**Standards of Integrity and Conduct**

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Let's take a closer look. Click on each one to learn more.

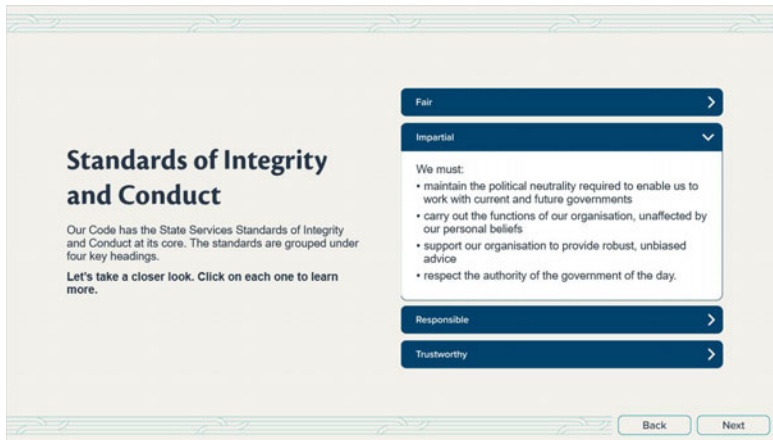
- Fair
- Impartial
- Responsible
- Trustworthy

We must:

- act lawfully and objectively
- use our organisation's resources carefully and only for intended purposes
- treat information with care and use it only for proper purposes
- work to improve the performance and efficiency of our organisation.

Back Next

## Impartial (Slide Layer)



**Standards of Integrity and Conduct**

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Let's take a closer look. Click on each one to learn more.

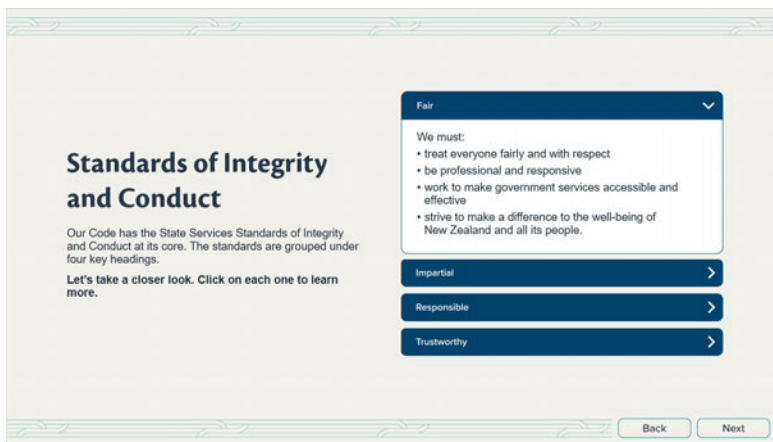
- Fair
- Impartial**
- Responsible
- Trustworthy

We must:

- maintain the political neutrality required to enable us to work with current and future governments
- carry out the functions of our organisation, unaffected by our personal beliefs
- support our organisation to provide robust, unbiased advice
- respect the authority of the government of the day.

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## Fair (Slide Layer)



**Standards of Integrity and Conduct**

Our Code has the State Services Standards of Integrity and Conduct at its core. The standards are grouped under four key headings.

Let's take a closer look. Click on each one to learn more.

- Fair**
- Impartial
- Responsible
- Trustworthy

We must:

- treat everyone fairly and with respect
- be professional and responsive
- work to make government services accessible and effective
- strive to make a difference to the well-being of New Zealand and all its people.

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## 4. 3. Helping you do the right thing at IR

### 4.1 Helping you do the right thing at IR



**Helping you do the right thing at IR**

Our Code expands on some critical areas to ensure that you know what's required in the IR context, which includes the unique role we have in administering New Zealand's tax and social policy.

You must always maintain appropriate standards of professionalism. For example, coming to work when you're supposed to, being dressed appropriately, and performing your duties efficiently and safely are all part of what it means to be professional.

Let's walk through some scenarios to ensure you understand your responsibilities in these critical areas including:

- integrity of the tax system
- conflict of interest
- your own tax affairs
- use of business tools
- an inclusive, respectful, safe and healthy workplace
- public and private comment
- political neutrality.

1. Being professional

2. Being inclusive, respectful, safe and healthy

3. **Helping you do the right thing at IR**

4. Being professional

5. Being inclusive, respectful, safe and healthy

Back Next

## 4.2 So let's explore the integrity of the tax system

(Drag and Drop, 10 points, 1 attempt permitted)

**So let's explore the integrity of the tax system**

When it comes to accessing or changing customer information, is it OK for those working for IR to take these actions?  
For each statement, click on the correct option.

**Ok**  
(In fact – yes please)

**No way**  
(In fact – this could cost you your job)

**Drag Item**

**Drop Target**

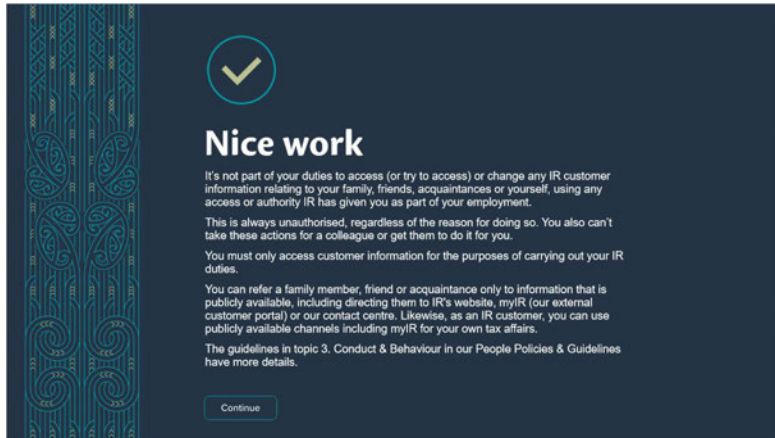
### Drag and drop properties

Return item to start point if dropped outside any drop target

Reveal drag items one at a time

Snap dropped items to drop target (Snap to center)

## Feedback - Copy (Slide Layer)



**Nice work**

It's not part of your duties to access (or try to access) or change any IR customer information relating to your family, friends, acquaintances or yourself, using any access or authority IR has given you as part of your employment.

This is always unauthorised, regardless of the reason for doing so. You also can't take these actions for a colleague or get them to do it for you.

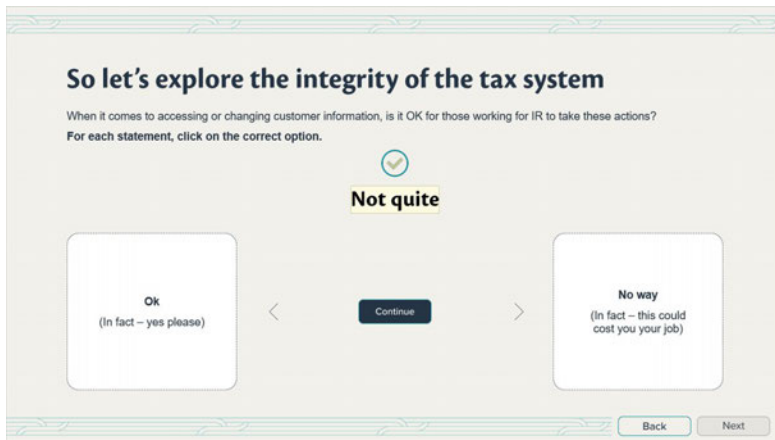
You must only access customer information for the purposes of carrying out your IR duties.

You can refer a family member, friend or acquaintance only to information that is publicly available, including directing them to IR's website, myIR (our external customer portal) or our contact centre. Likewise, as an IR customer, you can use publicly available channels including myIR for your own tax affairs.

The guidelines in topic 3, Conduct & Behaviour in our People Policies & Guidelines have more details.

[Continue](#)

## Question last - Copy (Slide Layer)



**So let's explore the integrity of the tax system**

When it comes to accessing or changing customer information, is it OK for those working for IR to take these actions?  
For each statement, click on the correct option.

**Not quite**

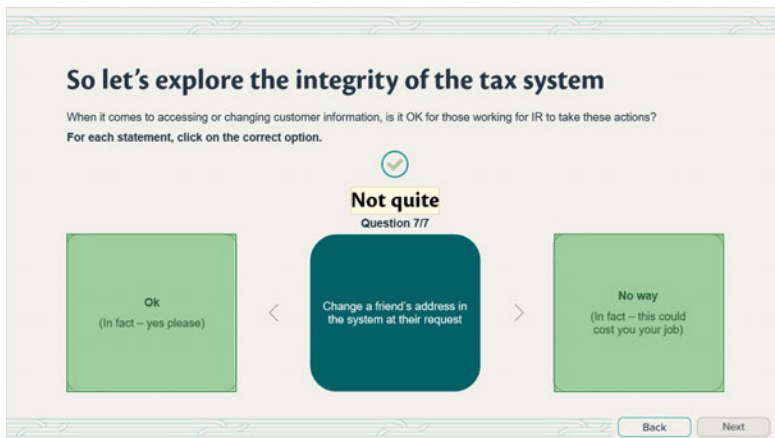
**Ok**  
(In fact – yes please)

**No way**  
(In fact – this could cost you your job)

[Continue](#)

[Back](#) [Next](#)

## Question 7 (Slide Layer)



**So let's explore the integrity of the tax system**

When it comes to accessing or changing customer information, is it OK for those working for IR to take these actions?  
For each statement, click on the correct option.

**Not quite**  
Question 7/7

**Ok**  
(In fact – yes please)

**Change a friend's address in the system at their request**

**No way**  
(In fact – this could cost you your job)

[Back](#) [Next](#)

## Question 6 (Slide Layer)

**So let's explore the integrity of the tax system**

When it comes to accessing or changing customer information, is it OK for those working for IR to take these actions?  
For each statement, click on the correct option.

✔

**Not quite**  
Question 6/7

Ok  
(In fact – yes please)

Assist a customer who has contacted you through the normal channels

No way  
(In fact – this could cost you your job)

Back Next

## Question 5 (Slide Layer)

**So let's explore the integrity of the tax system**

When it comes to accessing or changing customer information, is it OK for those working for IR to take these actions?  
For each statement, click on the correct option.

✔

**Not quite**  
Question 5/7

Ok  
(In fact – yes please)

Refer a family member to IR's publicly available channels

No way  
(In fact – this could cost you your job)

Back Next

## Question 4 (Slide Layer)

**So let's explore the integrity of the tax system**

When it comes to accessing or changing customer information, is it OK for those working for IR to take these actions?  
For each statement, click on the correct option.

✔

**Not quite**  
Question 4/7

Ok  
(In fact – yes please)

Check your brother's information in the system just to make sure it's right

No way  
(In fact – this could cost you your job)

Back Next

### Question 3 (Slide Layer)

**So let's explore the integrity of the tax system**

When it comes to accessing or changing customer information, is it OK for those working for IR to take these actions?  
For each statement, click on the correct option.

✔

**Not quite**  
Question 3/7

Ok  
(In fact – yes please)

Ask a colleague to look up a family member's details for you

No way  
(In fact – this could cost you your job)

Back Next

### Question 2 (Slide Layer)

**So let's explore the integrity of the tax system**

When it comes to accessing or changing customer information, is it OK for those working for IR to take these actions?  
For each statement, click on the correct option.

✔

**Not quite**  
Question 2/7

Ok  
(In fact – yes please)

Have a peek at what the system says about you (just curious)

No way  
(In fact – this could cost you your job)

Back Next

### Question - initial (Slide Layer)

**So let's explore the integrity of the tax system**

When it comes to accessing or changing customer information, is it OK for those working for IR to take these actions?  
For each statement, click on the correct option.

✔

**Not quite**  
Question 1/7

Ok  
(In fact – yes please)

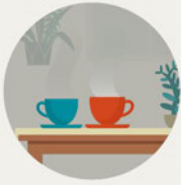
Update your own information in your myIR account (our external customer portal)

No way  
(In fact – this could cost you your job)

Back Next

### 4.3 Confidentiality expectations – scenarios

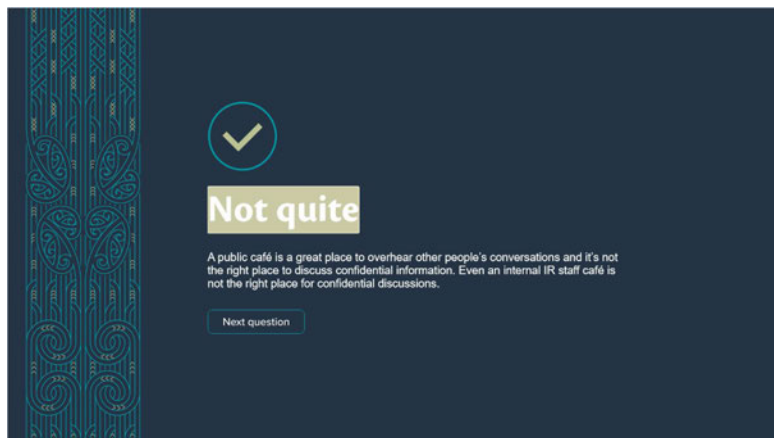
**When it comes to confidentiality expectations how do these scenarios sit with you?**



Tom wants to discuss a case of his with his colleague but all of the meeting rooms are booked.  
His colleague suggests the café next door which sounds great. Tom hasn't had morning tea yet and he'll be able to take care of that while discussing the case.  
Is this OK?

Notes:

#### Feedback (Slide Layer)



**Not quite**

A public café is a great place to overhear other people's conversations and it's not the right place to discuss confidential information. Even an internal IR staff café is not the right place for confidential discussions.

## 4.4 Same... but a little different...

**Same... but a little different...**

Mary's role is different to Tom's – she works in Finance so doesn't deal with specific tax or social policy customers and doesn't have access to IR's internal systems containing customer information.

She wants to discuss the end-of-year finances with the budget holder and likes the relaxed atmosphere of that café next door so books the meeting there.

Is this OK?

Yes No

Back Next

Notes:

## Feedback (Slide Layer)

**Not quite**

We must treat all IR work with care and confidentiality, taking reasonable steps to ensure IR information is accessible only to authorised people who have an IR business need.

Just like the last example, the café is not the right place to discuss any confidential information (it's not just tax related or customer information that can be confidential).

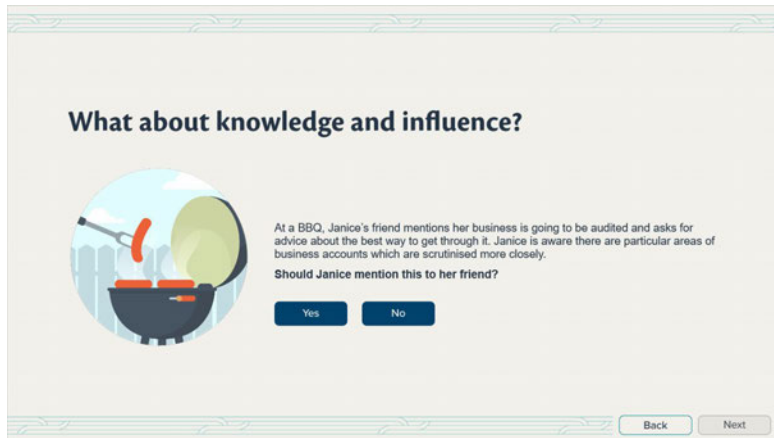
No matter where you're working, whether within IR offices or off the premises, you must always ensure that IR information, in any form, is appropriately cared for, protected and secured, so it can't be seen or heard by unauthorised people or those without an IR business need.

You must respect the privacy rights of our customers when dealing with their information. Only collect information you actually need, keep it secure, ensure it's accurate, and only use and disclose it lawfully. If dealing with requests to release information, you must follow specific IR procedures.

You also need to ensure the confidentiality of all official information (including staff information).

Next question

## 4.5 What about knowledge and influence?



**What about knowledge and influence?**

At a BBQ, Janice's friend mentions her business is going to be audited and asks for advice about the best way to get through it. Janice is aware there are particular areas of business accounts which are scrutinised more closely.

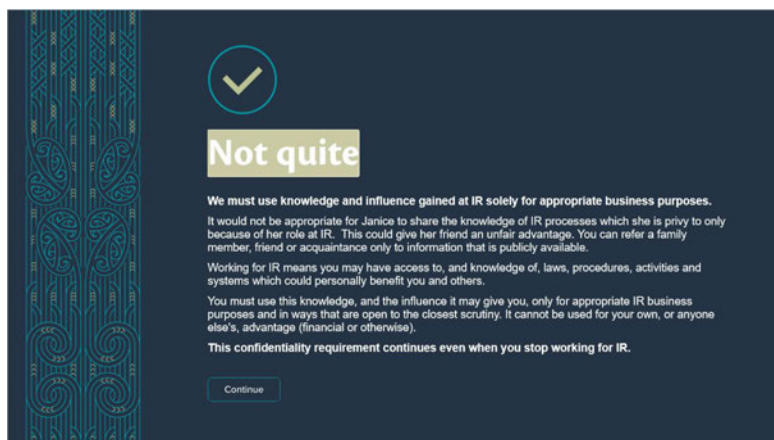
Should Janice mention this to her friend?

Yes No

Back Next

Notes:

### Feedback (Slide Layer)



✓

**Not quite**

We must use knowledge and influence gained at IR solely for appropriate business purposes.

It would not be appropriate for Janice to share the knowledge of IR processes which she is privy to only because of her role at IR. This could give her friend an unfair advantage. You can refer a family member, friend or acquaintance only to information that is publicly available.

Working for IR means you may have access to, and knowledge of, laws, procedures, activities and systems which could personally benefit you and others.

You must use this knowledge, and the influence it may give you, only for appropriate IR business purposes and in ways that are open to the closest scrutiny. It cannot be used for your own, or anyone else's, advantage (financial or otherwise).

This confidentiality requirement continues even when you stop working for IR.

Continue

## 4.6 Recap - the integrity of the tax system

**We must maintain the integrity of the tax system, including ensuring information is protected and confidentiality maintained.**

The Tax Administration Act 1994 sets out some specific obligations on those working for IR. These are critical to ensuring that the Government and public of New Zealand maintain trust in the tax and social policy systems IR administrators.

These legal obligations require you to do your best to protect the integrity of the tax system, which includes taxpayer perceptions of integrity (section 8) and to keep IR information confidential (section 18).

Maintaining high standards of integrity and conduct ensures we all meet our legal obligations.

Back Next

## 4.7 Let's consider conflicts of interest

(Drag and Drop, 0 points, 1 attempt permitted)

**Let's consider conflicts of interest**

Below are some examples of activities that could cause an actual, perceived or potential conflict of interest and others which are unlikely to do so.

For each statement, click on the correct option.

Actual, perceived or potential CONFLICT < > Not likely to create a CONFLICT

**Drag Item**

**Drop Target**

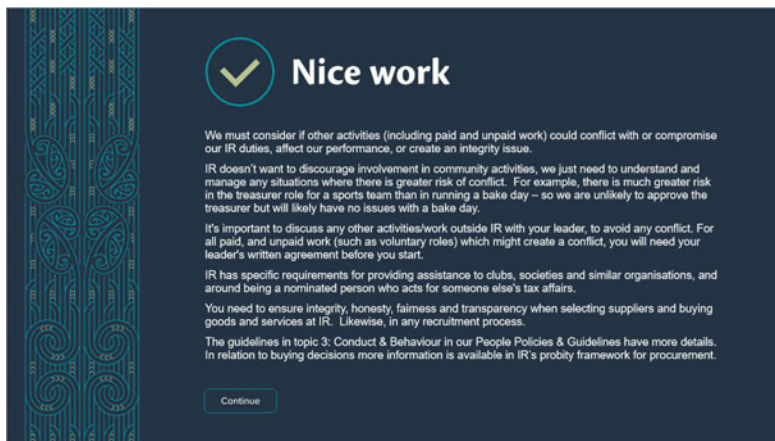
### Drag and drop properties

Return item to start point if dropped outside any drop target

Reveal drag items one at a time

Snap dropped items to drop target (Snap to center)

## Feedback - Copy (Slide Layer)



**Nice work**

We must consider if other activities (including paid and unpaid work) could conflict with or compromise our IR duties, affect our performance, or create an integrity issue.

IR doesn't want to discourage involvement in community activities, we just need to understand and manage any situations where there is greater risk of conflict. For example, there is much greater risk in the treasurer role for a sports team than in running a bake day – so we are unlikely to approve the treasurer but will likely have no issues with a bake day.

It's important to discuss any other activities/work outside IR with your leader, to avoid any conflict. For all paid, and unpaid work (such as voluntary roles) which might create a conflict, you will need your leader's written agreement before you start.

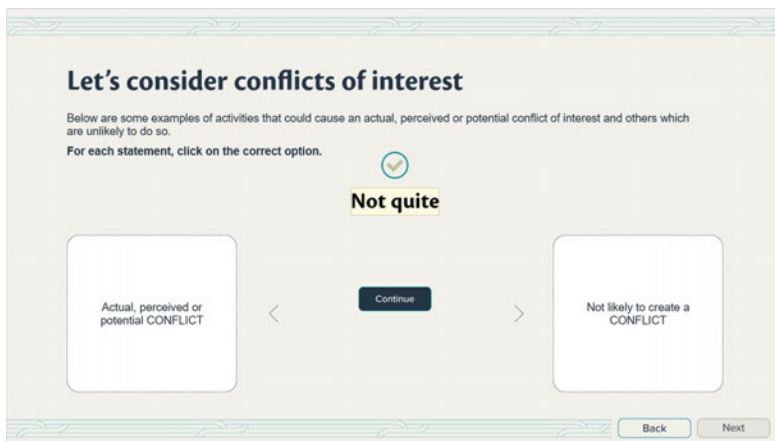
IR has specific requirements for providing assistance to clubs, societies and similar organisations, and around being a nominated person who acts for someone else's tax affairs.

You need to ensure integrity, honesty, fairness and transparency when selecting suppliers and buying goods and services at IR. Likewise, in any recruitment process.

The guidelines in topic 3: Conduct & Behaviour in our People Policies & Guidelines have more details. In relation to buying decisions more information is available in IR's probity framework for procurement.

[Continue](#)

## Question last - Copy (Slide Layer)



**Let's consider conflicts of interest**

Below are some examples of activities that could cause an actual, perceived or potential conflict of interest and others which are unlikely to do so.

For each statement, click on the correct option.

**Not quite**

[Continue](#)

Actual, perceived or potential CONFLICT

Not likely to create a CONFLICT

[Back](#) [Next](#)

## Question 9 (Slide Layer)



**Let's consider conflicts of interest**

Below are some examples of activities that could cause an actual, perceived or potential conflict of interest and others which are unlikely to do so.

For each statement, click on the correct option.

**Not quite**

Question 9/9

[Continue](#)

Actual, perceived or potential CONFLICT

Being treasurer for a local sports club

Not likely to create a CONFLICT

[Back](#) [Next](#)

## Question 8 (Slide Layer)

**Let's consider conflicts of interest**

Below are some examples of activities that could cause an actual, perceived or potential conflict of interest and others which are unlikely to do so.

For each statement, click on the correct option.

✔

**Not quite**  
Question 8/9

Actual, perceived or potential CONFLICT < Coaching your child's netball team > Not likely to create a CONFLICT

Back Next

## Question 7 (Slide Layer)

**Let's consider conflicts of interest**

Below are some examples of activities that could cause an actual, perceived or potential conflict of interest and others which are unlikely to do so.

For each statement, click on the correct option.

✔

**Not quite**  
Question 7/9

Actual, perceived or potential CONFLICT < Undertaking secondary employment > Not likely to create a CONFLICT

Back Next

## Question 6 (Slide Layer)

**Let's consider conflicts of interest**

Below are some examples of activities that could cause an actual, perceived or potential conflict of interest and others which are unlikely to do so.

For each statement, click on the correct option.

✔

**Not quite**  
Question 6/9

Actual, perceived or potential CONFLICT < Running your own business or helping your partner or family run a business > Not likely to create a CONFLICT

Back Next

## Question 5 (Slide Layer)

**Let's consider conflicts of interest**

Below are some examples of activities that could cause an actual, perceived or potential conflict of interest and others which are unlikely to do so.

For each statement, click on the correct option.

✔

**Not quite**  
Question 5/9

Actual, perceived or potential CONFLICT < Singing in the church choir > Not likely to create a CONFLICT

Back Next

## Question 4 (Slide Layer)

**Let's consider conflicts of interest**

Below are some examples of activities that could cause an actual, perceived or potential conflict of interest and others which are unlikely to do so.

For each statement, click on the correct option.

✔

**Not quite**  
Question 4/9

Actual, perceived or potential CONFLICT < Being a nominated person (for someone else's tax affairs) > Not likely to create a CONFLICT

Back Next

## Question 3 (Slide Layer)

**Let's consider conflicts of interest**

Below are some examples of activities that could cause an actual, perceived or potential conflict of interest and others which are unlikely to do so.

For each statement, click on the correct option.

✔

**Not quite**  
Question 3/9

Actual, perceived or potential CONFLICT < Running a bake day for the SPCA > Not likely to create a CONFLICT

Back Next

## Question 2 (Slide Layer)

**Let's consider conflicts of interest**

Below are some examples of activities that could cause an actual, perceived or potential conflict of interest and others which are unlikely to do so.  
For each statement, click on the correct option.

✓  
**Not quite**  
Question 2/9

Actual, perceived or potential CONFLICT

Having any personal association with a supplier who is participating in a procurement process you're involved in

Not likely to create a CONFLICT

Back Next

## Question - initial (Slide Layer)

**Let's consider conflicts of interest**

Below are some examples of activities that could cause an actual, perceived or potential conflict of interest and others which are unlikely to do so.  
For each statement, click on the correct option.

Question 1/9


Actual, perceived or potential CONFLICT

Having any personal association with an applicant when you are on a recruitment panel

Not likely to create a CONFLICT

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## 4.8 What about gifts?



**What about gifts?**

Moana does a fantastic presentation for another government department. When she is finished they present her on stage with a box of chocolates as a sign of their appreciation.

Is it OK for Moana to accept the chocolates?

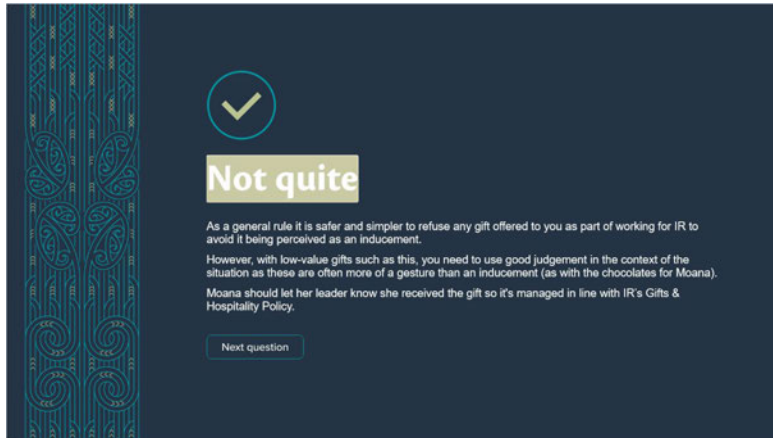
Yes – but where the gift can be shared she should do so

No

Back Next

Notes:

## Feedback (Slide Layer)



**Not quite**

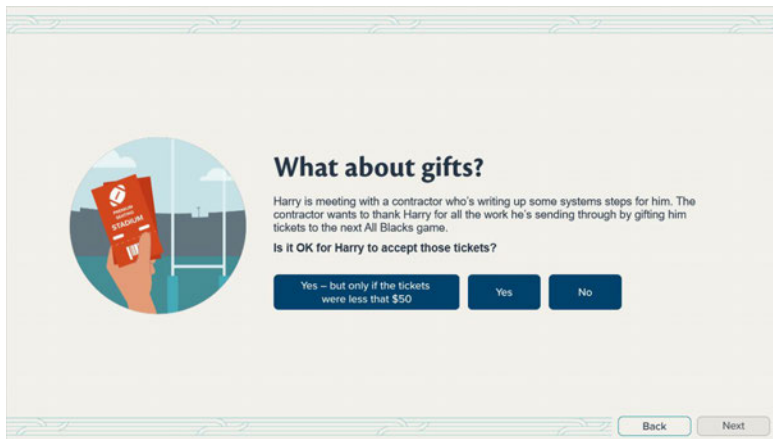
As a general rule it is safer and simpler to refuse any gift offered to you as part of working for IR to avoid it being perceived as an inducement.

However, with low-value gifts such as this, you need to use good judgement in the context of the situation as these are often more of a gesture than an inducement (as with the chocolates for Moana).

Moana should let her leader know she received the gift so it's managed in line with IR's Gifts & Hospitality Policy.

Next question

## 4.9 What about gifts?



**What about gifts?**

Harry is meeting with a contractor who's writing up some systems steps for him. The contractor wants to thank Harry for all the work he's sending through by gifting him tickets to the next All Blacks game.

Is it OK for Harry to accept those tickets?

Yes – but only if the tickets were less than \$50

Yes

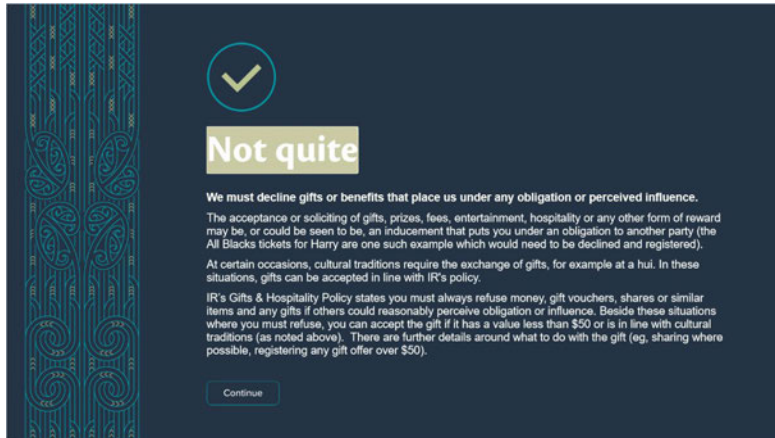
No

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Notes:

## Feedback (Slide Layer)



**Not quite**

**We must decline gifts or benefits that place us under any obligation or perceived influence.**


The acceptance or soliciting of gifts, prizes, fees, entertainment, hospitality or any other form of reward may be, or could be seen to be, an inducement that puts you under an obligation to another party (the All Blacks tickets for Harry are one such example which would need to be declined and registered).

At certain occasions, cultural traditions require the exchange of gifts, for example at a hui. In these situations, gifts can be accepted in line with IR's policy.

IR's Gifts & Hospitality Policy states you must always refuse money, gift vouchers, shares or similar items and any gifts if others could reasonably perceive obligation or influence. Beside these situations where you must refuse, you can accept the gift if it has a value less than \$50 or is in line with cultural traditions (as noted above). There are further details around what to do with the gift (eg, sharing where possible, registering any gift offer over \$50).

[Continue](#)

## 4.10 Recap - conflicts of interest



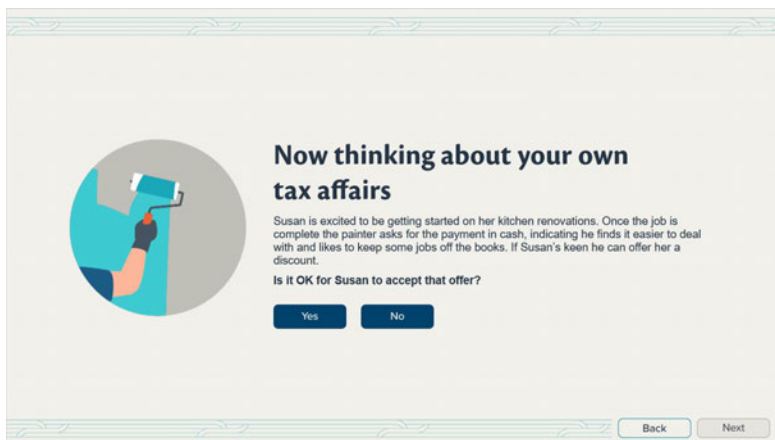
**We must avoid any actual, perceived or potential conflict of interest or preferential treatment**

We're required to remain impartial and have the highest standards of integrity in any situation where an actual, perceived or potential conflict may arise.

It's important these are identified, disclosed and managed appropriately as soon as you become aware of them. You must discuss any potential issue with your leader before taking any action. This is to protect you and IR from possible criticism or compromise.

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## 4.11 Now thinking about your own tax affairs



**Now thinking about your own tax affairs**

Susan is excited to be getting started on her kitchen renovations. Once the job is complete the painter asks for the payment in cash, indicating he finds it easier to deal with and likes to keep some jobs off the books. If Susan's keen he can offer her a discount.

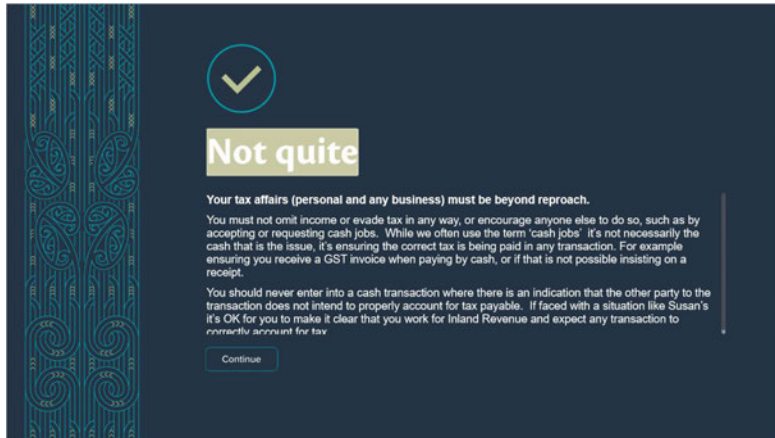
Is it OK for Susan to accept that offer?

[Yes](#) [No](#)

[Back](#) [Next](#)

Notes:

## Feedback (Slide Layer)



**Not quite**

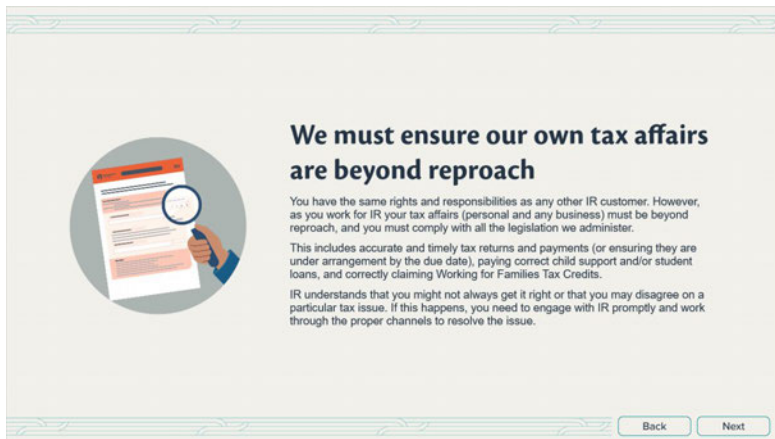
Your tax affairs (personal and any business) must be beyond reproach.

You must not omit income or evade tax in any way, or encourage anyone else to do so, such as by accepting or requesting cash jobs. While we often use the term 'cash jobs' it's not necessarily the cash that is the issue, it's ensuring the correct tax is being paid in any transaction. For example ensuring you receive a GST invoice when paying by cash, or if that is not possible insisting on a receipt.

You should never enter into a cash transaction where there is an indication that the other party to the transaction does not intend to properly account for tax payable. If faced with a situation like Susan's it's OK for you to make it clear that you work for Inland Revenue and expect any transaction to correctly account for tax.

[Continue](#)

## 4.12 Recap – Our own tax affairs



**We must ensure our own tax affairs are beyond reproach**

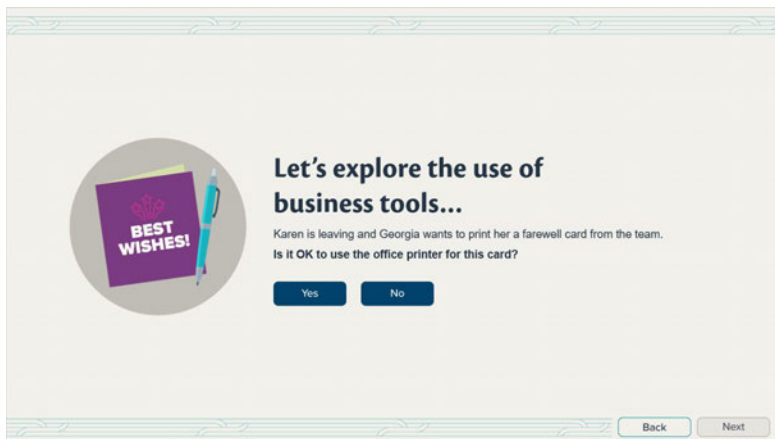
You have the same rights and responsibilities as any other IR customer. However, as you work for IR your tax affairs (personal and any business) must be beyond reproach, and you must comply with all the legislation we administer.

This includes accurate and timely tax returns and payments (or ensuring they are under arrangement by the due date), paying correct child support and/or student loans, and correctly claiming Working for Families Tax Credits.

IR understands that you might not always get it right or that you may disagree on a particular tax issue. If this happens, you need to engage with IR promptly and work through the proper channels to resolve the issue.

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## 4.13 Let's explore the use of business tools...



**Let's explore the use of business tools...**

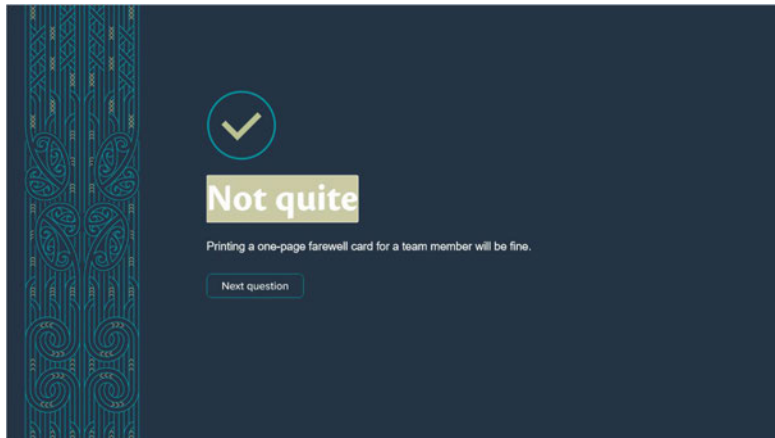
Karen is leaving and Georgia wants to print her a farewell card from the team.  
Is it OK to use the office printer for this card?

[Yes](#) [No](#)

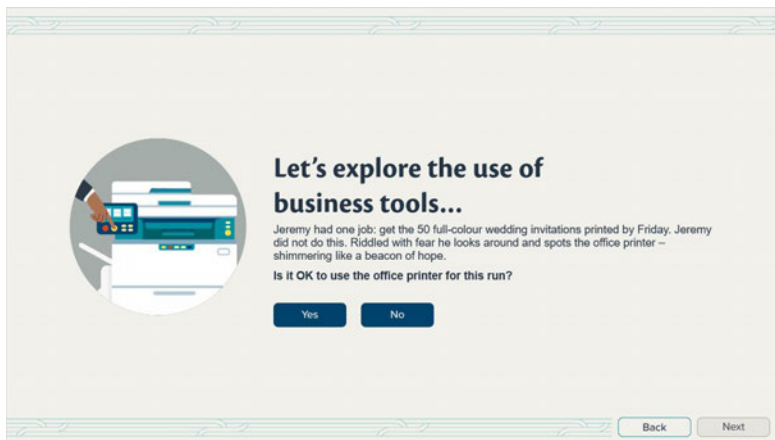
[Back](#) [Next](#)

Notes:

## Feedback (Slide Layer)

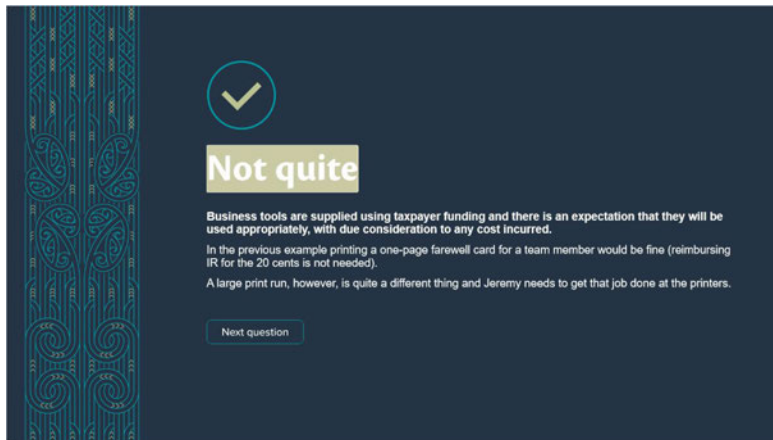


## 4.14 Let's explore the use of business tools...



Notes:

## Feedback (Slide Layer)



**Not quite**

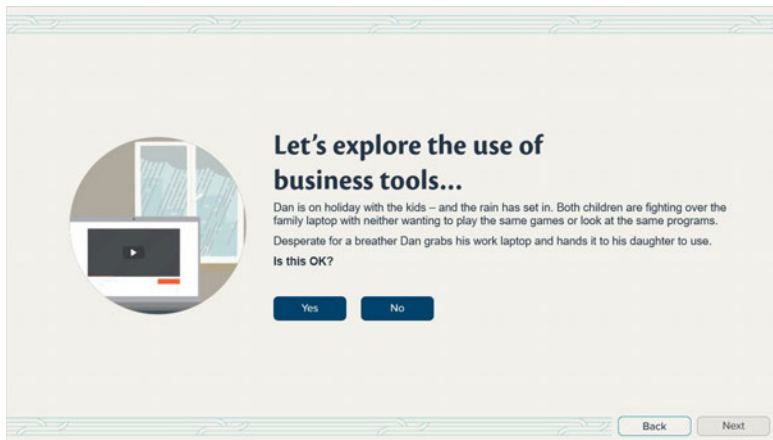
Business tools are supplied using taxpayer funding and there is an expectation that they will be used appropriately, with due consideration to any cost incurred.

In the previous example printing a one-page farewell card for a team member would be fine (reimbursing IR for the 20 cents is not needed).

A large print run, however, is quite a different thing and Jeremy needs to get that job done at the printers.

[Next question](#)

## 4.15 Let's explore the use of business tools...



**Let's explore the use of business tools...**

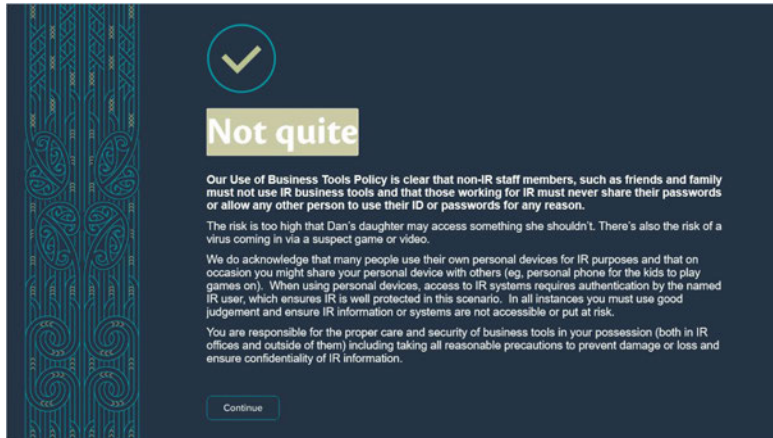
Dan is on holiday with the kids – and the rain has set in. Both children are fighting over the family laptop with neither wanting to play the same games or look at the same programs. Desperate for a breather Dan grabs his work laptop and hands it to his daughter to use. Is this OK?

[Yes](#) [No](#)

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Notes:

## Feedback (Slide Layer)



**Not quite**

Our Use of Business Tools Policy is clear that non-IR staff members, such as friends and family must not use IR business tools and that those working for IR must never share their passwords or allow any other person to use their ID or passwords for any reason.

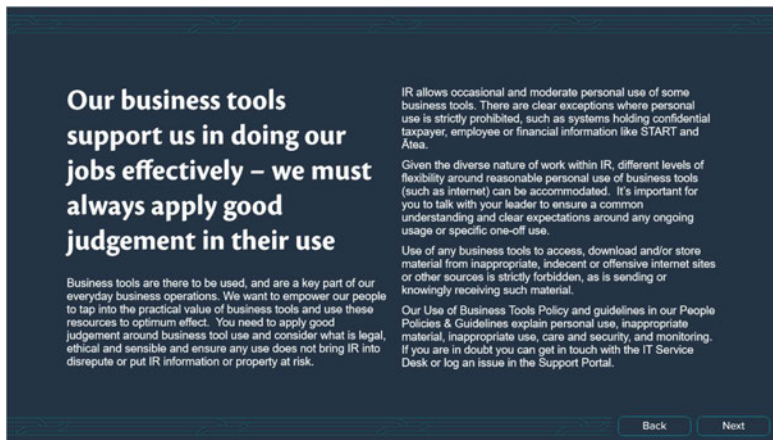
The risk is too high that Dan's daughter may access something she shouldn't. There's also the risk of a virus coming in via a suspect game or video.

We do acknowledge that many people use their own personal devices for IR purposes and that on occasion you might share your personal device with others (eg. personal phone for the kids to play games on). When using personal devices, access to IR systems requires authentication by the named IR user, which ensures IR is well protected in this scenario. In all instances you must use good judgement and ensure IR information or systems are not accessible or put at risk.

You are responsible for the proper care and security of business tools in your possession (both in IR offices and outside of them) including taking all reasonable precautions to prevent damage or loss and ensure confidentiality of IR information.

[Continue](#)

## 4.16 Recap - our business tools



**Our business tools support us in doing our jobs effectively – we must always apply good judgement in their use**

Business tools are there to be used, and are a key part of our everyday business operations. We want to empower our people to tap into the practical value of business tools and use these resources to optimum effect. You need to apply good judgement around business tool use and consider what is legal, ethical and sensible and ensure any use does not bring IR into disrepute or put IR information or property at risk.

IR allows occasional and moderate personal use of some business tools. There are clear exceptions where personal use is strictly prohibited, such as systems holding confidential taxpayer, employee or financial information like START and Atea.

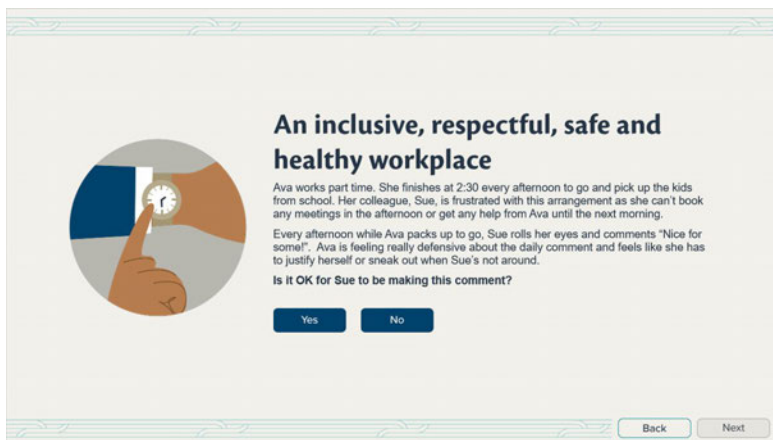
Given the diverse nature of work within IR, different levels of flexibility around reasonable personal use of business tools (such as internet) can be accommodated. It's important for you to talk with your leader to ensure a common understanding and clear expectations around any ongoing usage or specific one-off use.

Use of any business tools to access, download and/or store material from inappropriate, indecent or offensive internet sites or other sources is strictly forbidden, as is sending or knowingly receiving such material.

Our Use of Business Tools Policy and guidelines in our People Policies & Guidelines explain personal use, inappropriate material, inappropriate use, care and security, and monitoring. If you are in doubt you can get in touch with the IT Service Desk or log an issue in the Support Portal.

[Back](#) [Next](#)

## 4.17 An inclusive, respectful, safe and healthy workplace



**An inclusive, respectful, safe and healthy workplace**

Ava works part time. She finishes at 2:30 every afternoon to go and pick up the kids from school. Her colleague, Sue, is frustrated with this arrangement as she can't book any meetings in the afternoon or get any help from Ava until the next morning.

Every afternoon while Ava packs up to go, Sue rolls her eyes and comments "Nice for some!". Ava is feeling really defensive about the daily comment and feels like she has to justify herself or sneak out when Sue's not around.

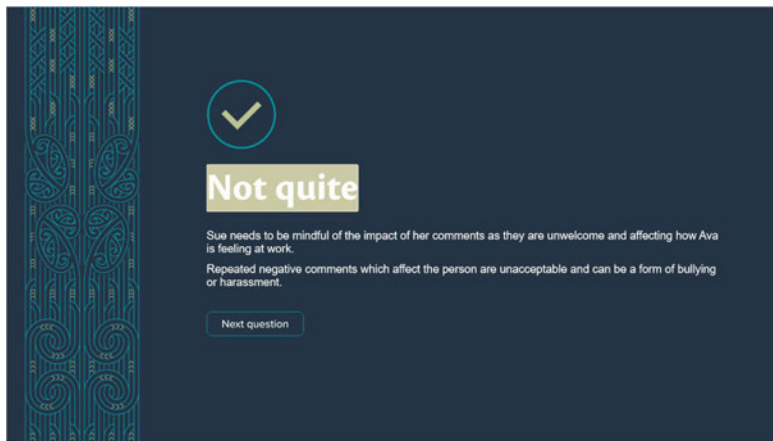
Is it OK for Sue to be making this comment?

[Yes](#) [No](#)

[Back](#) [Next](#)

Notes:

## Feedback (Slide Layer)



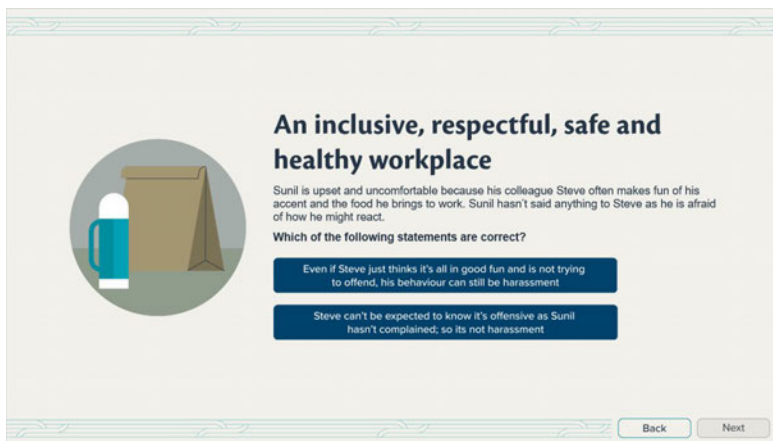
**Not quite**

Sue needs to be mindful of the impact of her comments as they are unwelcome and affecting how Ava is feeling at work.

Repeated negative comments which affect the person are unacceptable and can be a form of bullying or harassment.

Next question

## 4.18 An inclusive, respectful, safe and healthy workplace



**An inclusive, respectful, safe and healthy workplace**

Sunil is upset and uncomfortable because his colleague Steve often makes fun of his accent and the food he brings to work. Sunil hasn't said anything to Steve as he is afraid of how he might react.

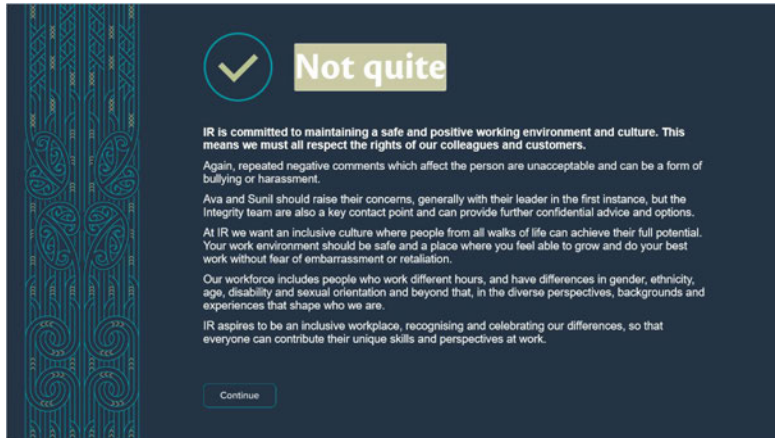
Which of the following statements are correct?

- Even if Steve just thinks it's all in good fun and is not trying to offend, his behaviour can still be harassment
- Steve can't be expected to know it's offensive as Sunil hasn't complained; so its not harassment

Back Next

Notes:

## Feedback (Slide Layer)



**Not quite**

IR is committed to maintaining a safe and positive working environment and culture. This means we must all respect the rights of our colleagues and customers.

Again, repeated negative comments which affect the person are unacceptable and can be a form of bullying or harassment.

Ava and Sunil should raise their concerns, generally with their leader in the first instance, but the Integrity team are also a key contact point and can provide further confidential advice and options.

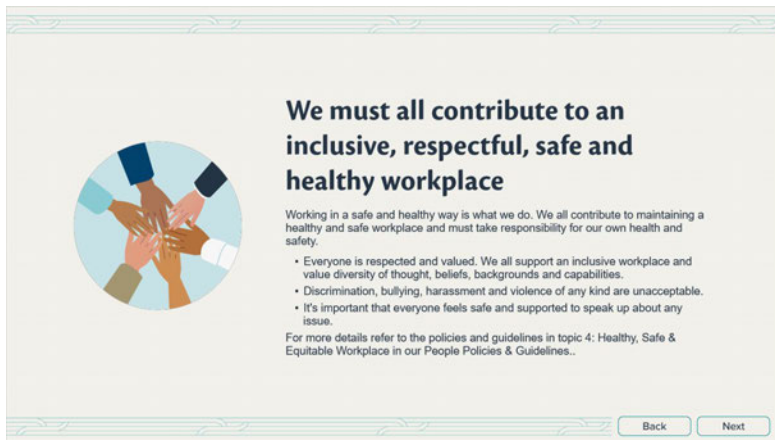
At IR we want an inclusive culture where people from all walks of life can achieve their full potential. Your work environment should be safe and a place where you feel able to grow and do your best work without fear of embarrassment or retaliation.

Our workforce includes people who work different hours, and have differences in gender, ethnicity, age, disability and sexual orientation and beyond that, in the diverse perspectives, backgrounds and experiences that shape who we are.

IR aspires to be an inclusive workplace, recognising and celebrating our differences, so that everyone can contribute their unique skills and perspectives at work.

Continue

## 4.19 Recap – An inclusive, respectful, safe and healthy workplace



**We must all contribute to an inclusive, respectful, safe and healthy workplace**

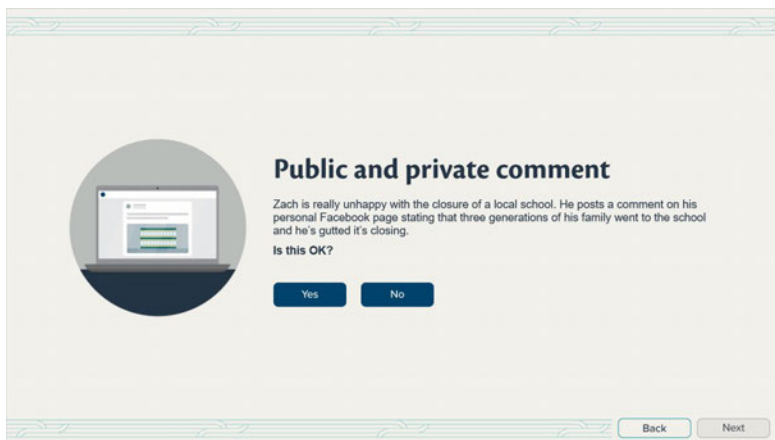
Working in a safe and healthy way is what we do. We all contribute to maintaining a healthy and safe workplace and must take responsibility for our own health and safety.

- Everyone is respected and valued. We all support an inclusive workplace and value diversity of thought, beliefs, backgrounds and capabilities.
- Discrimination, bullying, harassment and violence of any kind are unacceptable.
- It's important that everyone feels safe and supported to speak up about any issue.

For more details refer to the policies and guidelines in topic 4: Healthy, Safe & Equitable Workplace in our People Policies & Guidelines..

Back Next

## 4.20 Public and private comment



**Public and private comment**

Zach is really unhappy with the closure of a local school. He posts a comment on his personal Facebook page stating that three generations of his family went to the school and he's gutted it's closing.

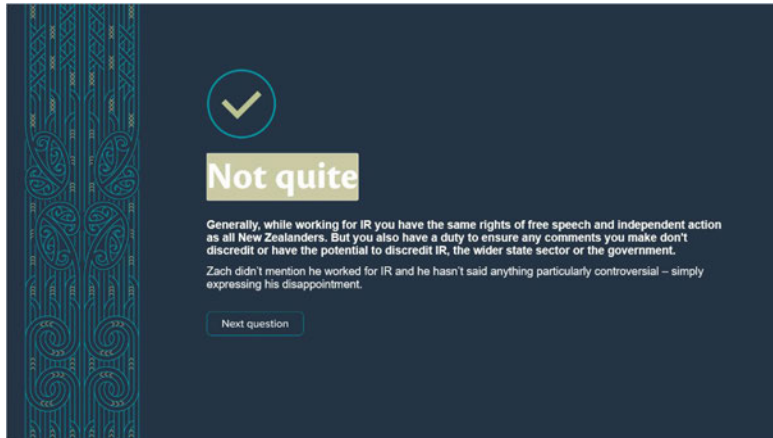
Is this OK?

Yes No

Back Next

Notes:

## Feedback (Slide Layer)



✓

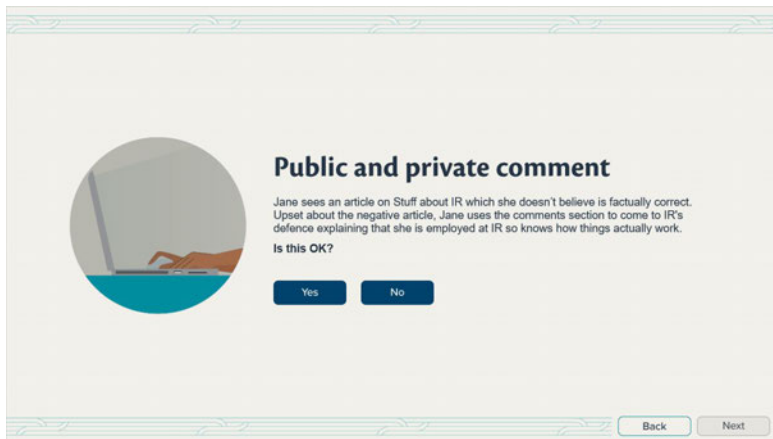
### Not quite

Generally, while working for IR you have the same rights of free speech and independent action as all New Zealanders. But you also have a duty to ensure any comments you make don't discredit or have the potential to discredit IR, the wider state sector or the government.

Zach didn't mention he worked for IR and he hasn't said anything particularly controversial – simply expressing his disappointment.

Next question

## 4.21 Public and private comment



### Public and private comment

Jane sees an article on Stuff about IR which she doesn't believe is factually correct. Upset about the negative article, Jane uses the comments section to come to IR's defence explaining that she is employed at IR so knows how things actually work.

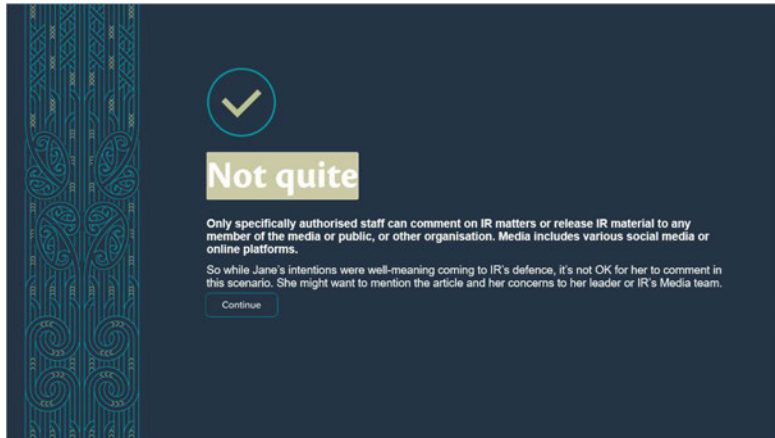
Is this OK?

Yes No

Back Next

Notes:

## Feedback (Slide Layer)



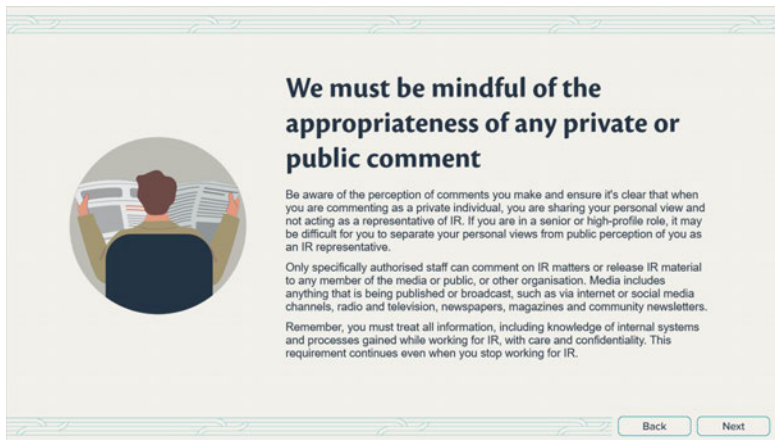
**Not quite**

Only specifically authorised staff can comment on IR matters or release IR material to any member of the media or public, or other organisation. Media includes various social media or online platforms.

So while Jane's intentions were well-meaning coming to IR's defence, it's not OK for her to comment in this scenario. She might want to mention the article and her concerns to her leader or IR's Media team.

[Continue](#)

## 4.22 Recap – public and private comments



**We must be mindful of the appropriateness of any private or public comment**

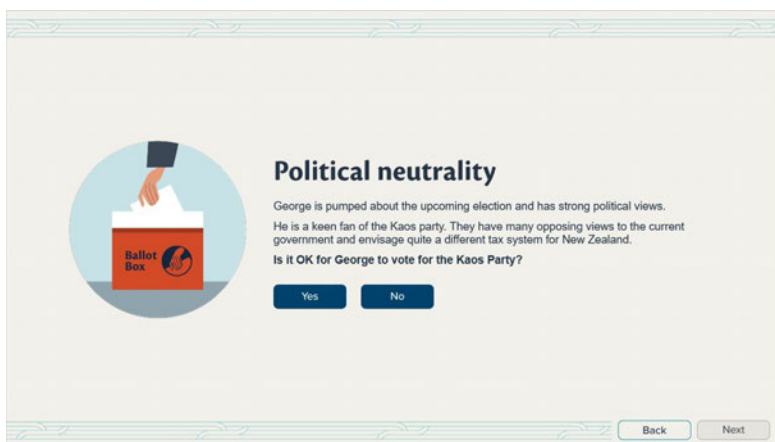
Be aware of the perception of comments you make and ensure it's clear that when you are commenting as a private individual, you are sharing your personal view and not acting as a representative of IR. If you are in a senior or high-profile role, it may be difficult for you to separate your personal views from public perception of you as an IR representative.

Only specifically authorised staff can comment on IR matters or release IR material to any member of the media or public, or other organisation. Media includes anything that is being published or broadcast, such as via internet or social media channels, radio and television, newspapers, magazines and community newsletters.

Remember, you must treat all information, including knowledge of internal systems and processes gained while working for IR, with care and confidentiality. This requirement continues even when you stop working for IR.

[Back](#) [Next](#)

## 4.23 Political neutrality



**Political neutrality**

George is pumped about the upcoming election and has strong political views. He is a keen fan of the Kaos party. They have many opposing views to the current government and envisage quite a different tax system for New Zealand.

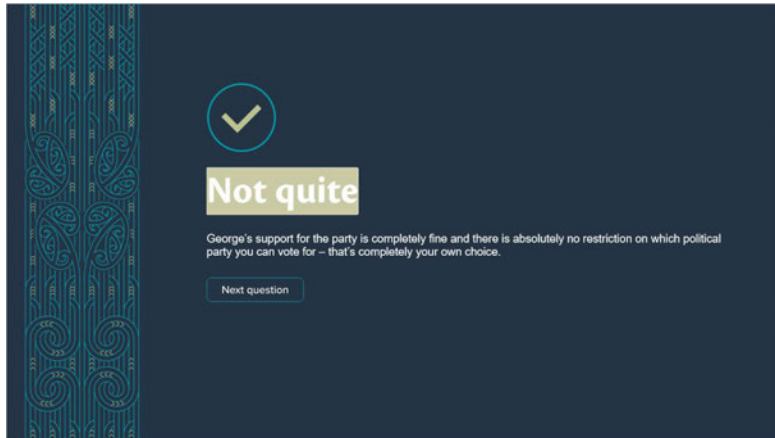
Is it OK for George to vote for the Kaos Party?

[Yes](#) [No](#)

[Back](#) [Next](#)

Notes:

## Feedback (Slide Layer)

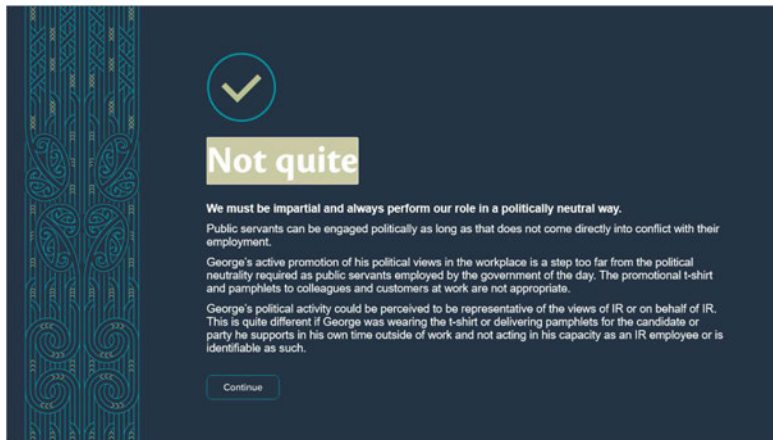


## 4.24 Political neutrality



Notes:

## Feedback (Slide Layer)



**Not quite**

**We must be impartial and always perform our role in a politically neutral way.**

Public servants can be engaged politically as long as that does not come directly into conflict with their employment.

George's active promotion of his political views in the workplace is a step too far from the political neutrality required as public servants employed by the government of the day. The promotional t-shirt and pamphlets to colleagues and customers at work are not appropriate.

George's political activity could be perceived to be representative of the views of IR or on behalf of IR. This is quite different if George was wearing the t-shirt or delivering pamphlets for the candidate or party he supports in his own time outside of work and not acting in his capacity as an IR employee or is identifiable as such.

[Continue](#)

## 4.25 Recap – political neutrality



**We must maintain the political neutrality required to enable us to work with current and future governments**

Political neutrality and the perception of that neutrality is fundamental to the New Zealand Public Service.

You must ensure no comment, decision or action undermines or could be perceived to undermine the government of the day or future governments, or suggest any political preference or intent to influence others' political persuasion.

[Back](#) [Next](#)

## 5. 4. Breaches and potential consequences

### 5.1 Breaches and consequences

**Please speak up – we're all responsible for reporting misconduct or wrongdoing**

If you genuinely believe someone working for IR could be breaching our Code, acting unethically or is, or has been, involved in wrongdoing – please speak up.

No matter how big or small, it's important to raise your concerns using one of the following avenues:

- Talk to your leader (often the best first step).
- Contact the Integrity team via:
  - confidential call or email
  - the online reporting wrongdoing tool.
- Make a protected disclosure for serious wrongdoing (sometimes called whistleblowing).

We realise that speaking up about something that is happening to you or that you have witnessed can be daunting. IR want to support you in this and ensure you understand how you're protected in any process.



Back Next

### 5.2 Our behaviour

(Drag and Drop, 0 points, 1 attempt permitted)

**Our behaviour**

Below is a mixed list of some great behaviours which are wholeheartedly welcomed at IR, alongside behaviours which are serious breaches of our Code which could result in dismissal.  
For each statement, click on the correct option.

Behaviour we encourage at IR < > Behaviour that can result in potential dismissal

**Drag Item**

**Drop Target**

#### Drag and drop properties

Return item to start point if dropped outside any drop target

Reveal drag items one at a time

## Drag and drop properties

Snap dropped items to drop target (Snap to center)

### Question last - Copy (Slide Layer)

**Our behaviour**

Below is a mixed list of some great behaviours which are wholeheartedly welcomed at IR, alongside behaviours which are serious breaches of our Code which could result in dismissal.  
For each statement, click on the correct option.

✔

**Not quite**

Behaviour we encourage at IR < Continue > Behaviour that can result in potential dismissal

Back Next

### Question 13 (Slide Layer)

**Our behaviour**

Below is a mixed list of some great behaviours which are wholeheartedly welcomed at IR, alongside behaviours which are serious breaches of our Code which could result in dismissal.  
For each statement, click on the correct option.

✔

**Not quite**  
Question 13/13

Behaviour we encourage at IR < Speaking up about misconduct or wrongdoing > Behaviour that can result in potential dismissal

Back Next

## Question 12 (Slide Layer)

**Our behaviour**

Below is a mixed list of some great behaviours which are wholeheartedly welcomed at IR, alongside behaviours which are serious breaches of our Code which could result in dismissal.  
For each statement, click on the correct option.

**Not quite**  
Question 12/13

Behaviour we encourage at IR < Accessing (or trying to access) and/or changing any IR customer information relating to your family, friends, acquaintances or yourself, using any access or authority IR has given you as part of your employment > Behaviour that can result in potential dismissal

Back Next

## Question 11 (Slide Layer)

**Our behaviour**

Below is a mixed list of some great behaviours which are wholeheartedly welcomed at IR, alongside behaviours which are serious breaches of our Code which could result in dismissal.  
For each statement, click on the correct option.

**Not quite**  
Question 11/13

Behaviour we encourage at IR < Accessing (or trying to access) and/or disclosing any IR information without IR authority > Behaviour that can result in potential dismissal

Back Next

## Question 10 (Slide Layer)

**Our behaviour**

Below is a mixed list of some great behaviours which are wholeheartedly welcomed at IR, alongside behaviours which are serious breaches of our Code which could result in dismissal.  
For each statement, click on the correct option.

**Not quite**  
Question 10/13

Behaviour we encourage at IR < Working in a safe and healthy way at all times > Behaviour that can result in potential dismissal

Back Next

## Question 9 (Slide Layer)

**Our behaviour**

Below is a mixed list of some great behaviours which are wholeheartedly welcomed at IR, alongside behaviours which are serious breaches of our Code which could result in dismissal.  
For each statement, click on the correct option.

✔

**Not quite**  
Question 9/13

Behaviour we encourage at IR < **Seeking to understand your colleagues – asking questions, sharing and being open to different views and perspectives** > Behaviour that can result in potential dismissal

Back Next

## Question 8 (Slide Layer)

**Our behaviour**

Below is a mixed list of some great behaviours which are wholeheartedly welcomed at IR, alongside behaviours which are serious breaches of our Code which could result in dismissal.  
For each statement, click on the correct option.

✔

**Not quite**  
Question 8/13

Behaviour we encourage at IR < **Breaching confidentiality obligations under the Tax Administration Act** > Behaviour that can result in potential dismissal

Back Next

## Question 7 (Slide Layer)

**Our behaviour**

Below is a mixed list of some great behaviours which are wholeheartedly welcomed at IR, alongside behaviours which are serious breaches of our Code which could result in dismissal.  
For each statement, click on the correct option.

✔

**Not quite**  
Question 7/13

Behaviour we encourage at IR < **Falsifying tax returns or documents** > Behaviour that can result in potential dismissal

Back Next

## Question 6 (Slide Layer)

**Our behaviour**

Below is a mixed list of some great behaviours which are wholeheartedly welcomed at IR, alongside behaviours which are serious breaches of our Code which could result in dismissal.  
For each statement, click on the correct option.

✔

**Not quite**  
Question 6/13

Behaviour we encourage at IR < Dishonest, illegal or corrupt behaviour in the workplace > Behaviour that can result in potential dismissal

Back Next

## Question 5 (Slide Layer)

**Our behaviour**

Below is a mixed list of some great behaviours which are wholeheartedly welcomed at IR, alongside behaviours which are serious breaches of our Code which could result in dismissal.  
For each statement, click on the correct option.

✔

**Not quite**  
Question 5/13

Behaviour we encourage at IR < Misusing IR property, business tools, business platforms or funds > Behaviour that can result in potential dismissal

Back Next

## Question 4 (Slide Layer)

**Our behaviour**

Below is a mixed list of some great behaviours which are wholeheartedly welcomed at IR, alongside behaviours which are serious breaches of our Code which could result in dismissal.  
For each statement, click on the correct option.

✔

**Not quite**  
Question 4/13

Behaviour we encourage at IR < Harassment, discrimination or bullying against any colleague or customer > Behaviour that can result in potential dismissal

Back Next

### Question 3 (Slide Layer)

**Our behaviour**

Below is a mixed list of some great behaviours which are wholeheartedly welcomed at IR, alongside behaviours which are serious breaches of our Code which could result in dismissal.  
For each statement, click on the correct option.

✔

**Not quite**  
Question 3/13

Behaviour we encourage at IR < **Treating customers and colleagues with respect** > Behaviour that can result in potential dismissal

Back Next

### Question 2 (Slide Layer)

**Our behaviour**

Below is a mixed list of some great behaviours which are wholeheartedly welcomed at IR, alongside behaviours which are serious breaches of our Code which could result in dismissal.  
For each statement, click on the correct option.

✔

**Not quite**  
Question 2/13

Behaviour we encourage at IR < **Maintaining appropriate standards of professionalism** > Behaviour that can result in potential dismissal

Back Next

### Question - initial (Slide Layer)

**Our behaviour**

Below is a mixed list of some great behaviours which are wholeheartedly welcomed at IR, alongside behaviours which are serious breaches of our Code which could result in dismissal.  
For each statement, click on the correct option.

Question 1/13

Behaviour we encourage at IR < **Behaviour that is likely to bring IR or the public service into disrepute** > Behaviour that can result in potential dismissal

Back Next

## 5.3 Breaches of our Code may result in disciplinary action

**Breaches of our Code may result in disciplinary action**

Our Code is intended to help you understand the minimum expectations of behaviour of our staff. Breaches of our Code may result in disciplinary action. Each matter will be considered on its own merits and the principles of natural justice will apply. These include an unbiased and fair process and the opportunity for an advocate or support person to be involved.

The action taken will depend on the severity of the breach and can range from warnings to dismissal in cases of serious misconduct, and in some situations, prosecution as well. Any person who knowingly breaches their confidentiality obligations under the Tax Administration Act may be prosecuted and face penalties of imprisonment or a fine, or both.

Back Next

## 6. Next steps

### 6.1 Accessing support or more information

**Accessing support or more information**

If you'd like to learn more about anything covered in this module, check out our Code of Conduct intranet page. This includes our Code and links to various supporting resources, policies and guidelines and contact details for support and advice.

If you're ever unsure or are in any doubt about your responsibilities under our Code then seek advice. This might just be testing your thinking by talking to your colleagues or leader, or seeking advice from your leader or the Integrity team.

Thanks for completing this learning on our Code of Conduct – Tikanga Whanonga.

Click Exit or close this window to complete this module.

When in doubt... check it out

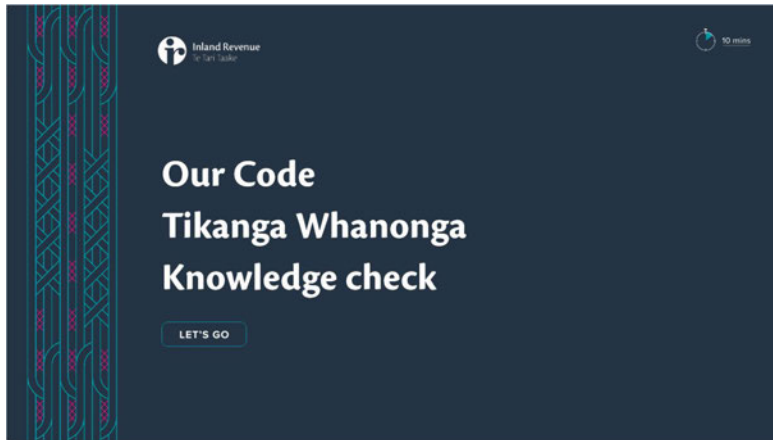
Back Exit

Notes:

# Our Code Tikanga Whanonga Knowledge check

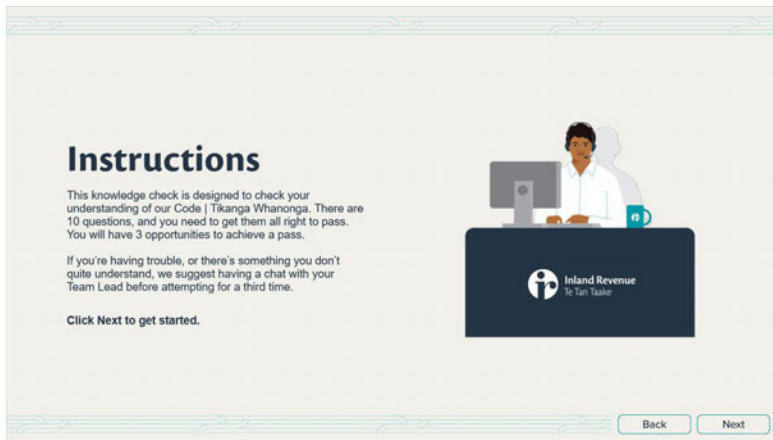
## 1. Untitled Scene

### 1.1 Our Code Tikanga Whanonga Knowledge check



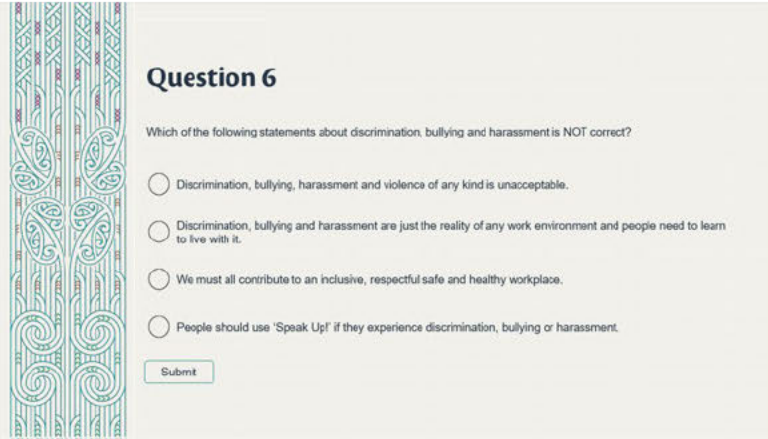
Notes:

### 1.2 Welcome



### 1.3 Question 6

*(Pick One, 10 points, 1 attempt permitted)*



**Question 6**

Which of the following statements about discrimination, bullying and harassment is NOT correct?

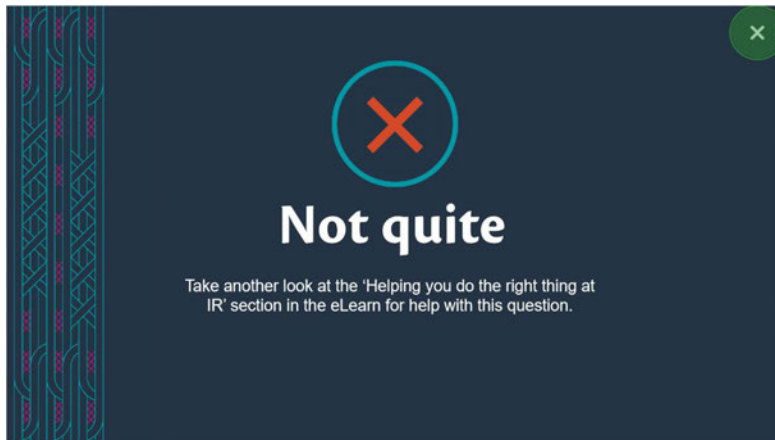
- Discrimination, bullying, harassment and violence of any kind is unacceptable.
- Discrimination, bullying and harassment are just the reality of any work environment and people need to learn to live with it.
- We must all contribute to an inclusive, respectful safe and healthy workplace.
- People should use 'Speak Up!' if they experience discrimination, bullying or harassment.

Correct	Choice
Discrimination, bullying, harassment and violence of any kind is unacceptable.	
Discrimination, bullying and harassment are just the reality of any work environment and people need to learn to live with it.	X
We must all contribute to an inclusive, respectful safe and healthy workplace.	
People should use 'Speak Up!' if they experience discrimination, bullying or harassment.	

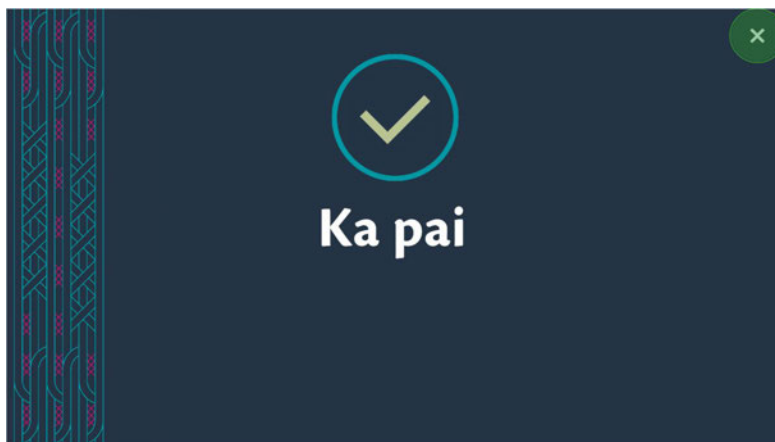
**Feedback when incorrect:**

Take another look at the 'Helping you do the right thing at IR' section in the eLearn for help with this question.

### Not quite (Slide Layer)



### Ka pai (Slide Layer)



### 1.4 Question 5

*(Pick Many, 10 points, 1 attempt permitted)*

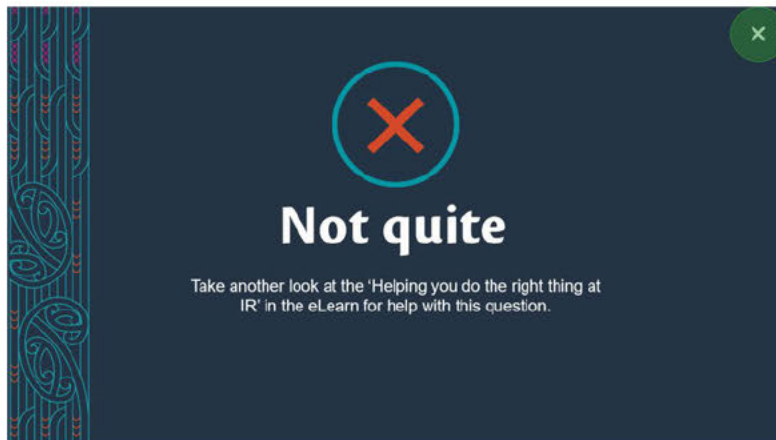
A light grey question interface with a decorative vertical border on the left. The title 'Question 5' is at the top. Below it, the text reads: 'Which of these activities COULD result in an actual, potential or perceived conflict of interest? You can select more than one answer.' There are four checkboxes with corresponding text: 'Being a treasurer for a local sports club.', 'Helping your friend with their tax return.', 'Running a bake day for the SPCA.', and 'Undertaking secondary employment (paid or voluntary work)'. A 'Submit' button is at the bottom left.

Correct	Choice
Being a treasurer for a local sports club.	X
Helping your friend with their tax return.	X
Running a bake day for the SPCA.	
Undertaking secondary employment (paid or voluntary work).	X

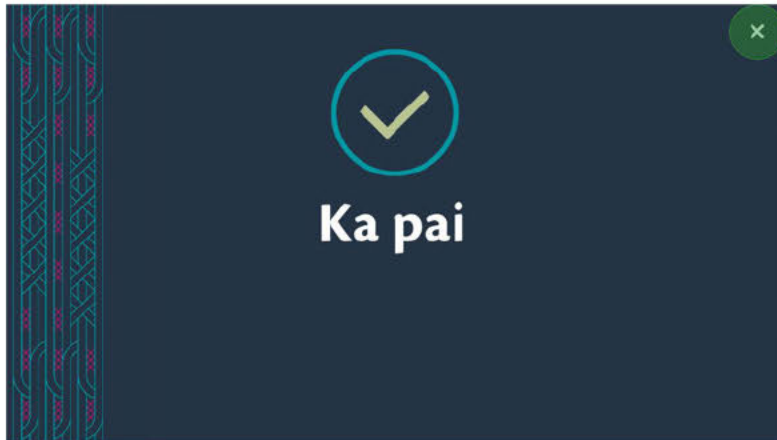
**Feedback when incorrect:**

Take another look at the 'Helping you do the right thing at IR' in the eLearn for help with this question.

**Not quite (Slide Layer)**

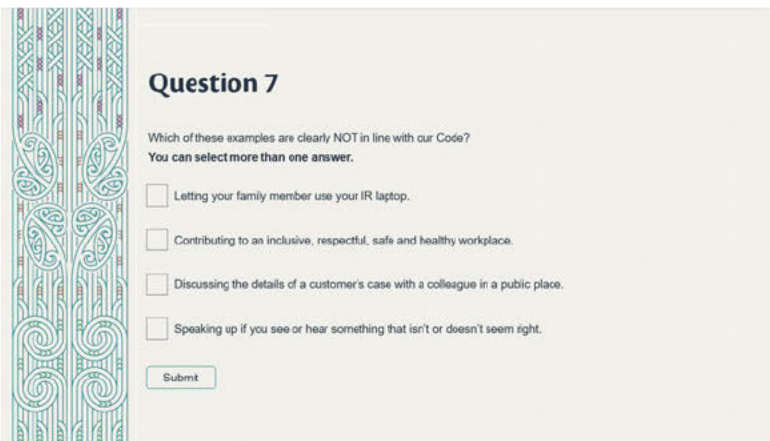


## Ka pai (Slide Layer)



### 1.5 Question 7

(Pick Many, 10 points, 1 attempt permitted)

A screenshot of a quiz question interface. On the left is a vertical Maori pattern. The main area contains the text "Question 7" and "Which of these examples are clearly NOT in line with our Code? You can select more than one answer." Below this are four checkboxes with corresponding text: "Letting your family member use your IR laptop.", "Contributing to an inclusive, respectful, safe and healthy workplace.", "Discussing the details of a customer's case with a colleague in a public place.", and "Speaking up if you see or hear something that isn't or doesn't seem right." A "Submit" button is at the bottom.

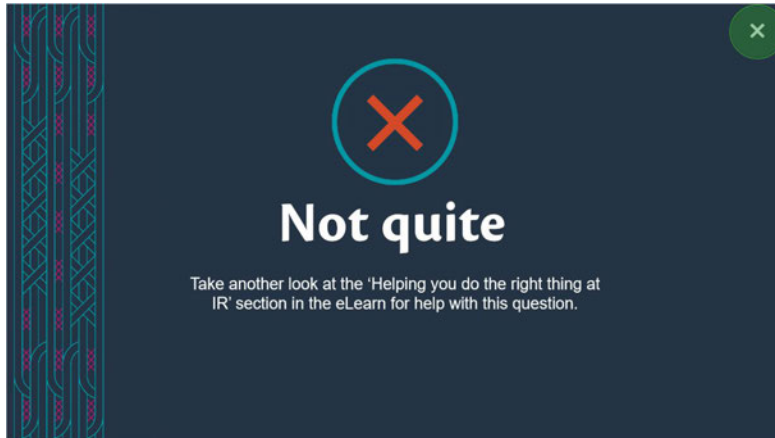
Correct	Choice
Letting your family member use your IR laptop.	X
Contributing to an inclusive, respectful, safe and healthy workplace.	
Discussing the details of a customer's case with a colleague in a public place.	X
Speaking up if you see or hear something that isn't or doesn't seem right.	

Feedback when incorrect:

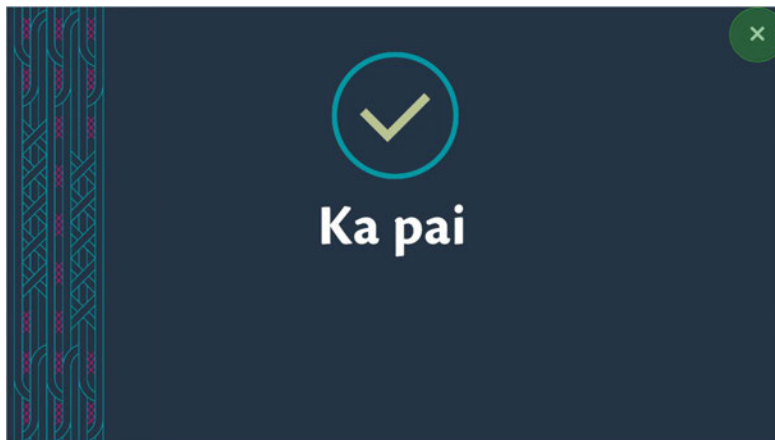
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Take another look at the 'Helping you do the right thing at IR' section in the eLearn for help with this question.

### Not quite (Slide Layer)

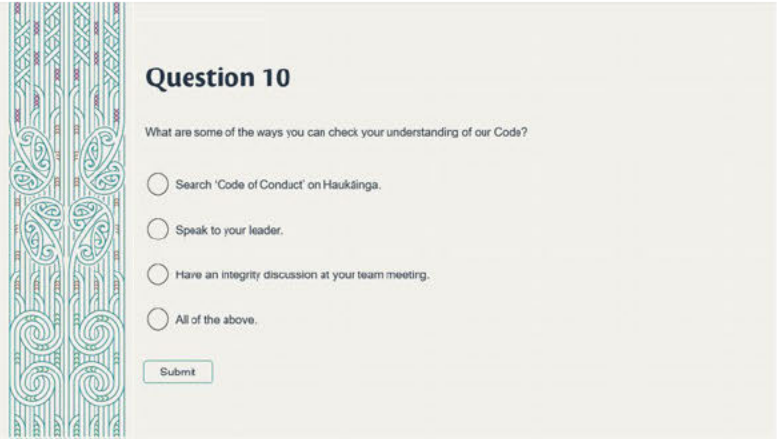


### Ka pai (Slide Layer)



### 1.6 Question 10

*(Pick One, 10 points, 1 attempt permitted)*

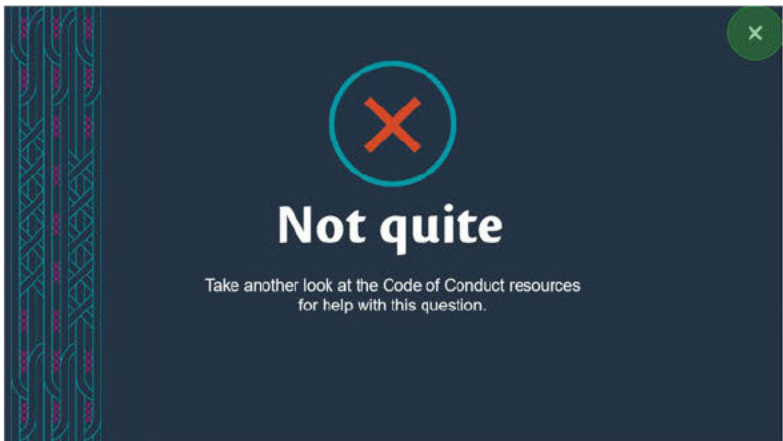


Correct	Choice
Search 'Code of Conduct' on Haukāinga.	
Speak to your leader.	
Have an integrity discussion at your team meeting.	
All of the above.	X

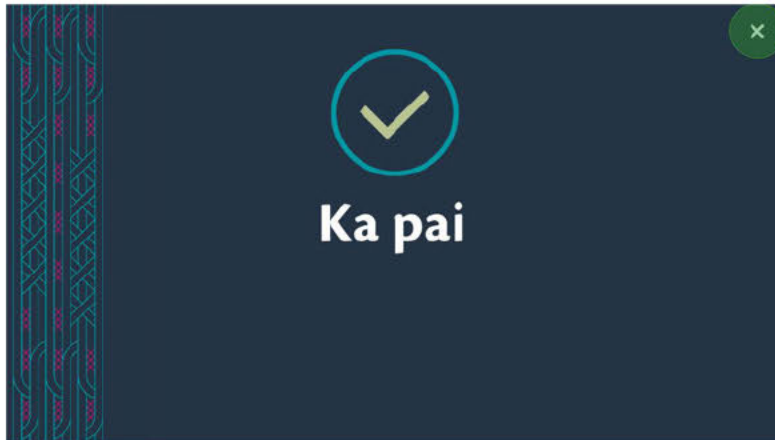
**Feedback when incorrect:**

Take another look at the Code of Conduct resources for help with this question.

**Not quite (Slide Layer)**



## Ka pai (Slide Layer)



### 1.7 Question 8

(Pick Many, 10 points, 1 attempt permitted)

A screenshot of a quiz question. The question is titled "Question 8" and asks: "What are the options available to you if you think someone is or might be breaching our Code? You can select more than one answer." There are four radio button options: "Talk to your leader or another leader.", "Ignore it.", "Contact the Integrity team.", and "Make a protected disclosure for serious wrongdoing." A "Submit" button is located at the bottom left of the question area. The background of the question area is light gray with a decorative pattern on the left side.

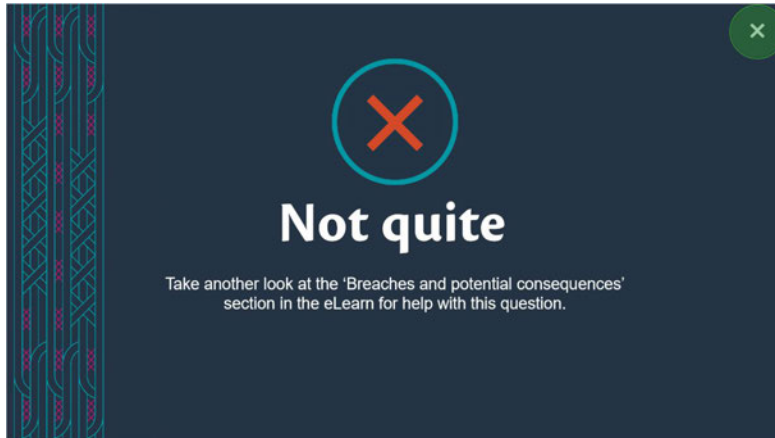
Correct	Choice
Talk to your leader or another leader.	X
Ignore it.	
Contact the Integrity team.	X
Make a protected disclosure for serious wrongdoing.	X

Feedback when incorrect:

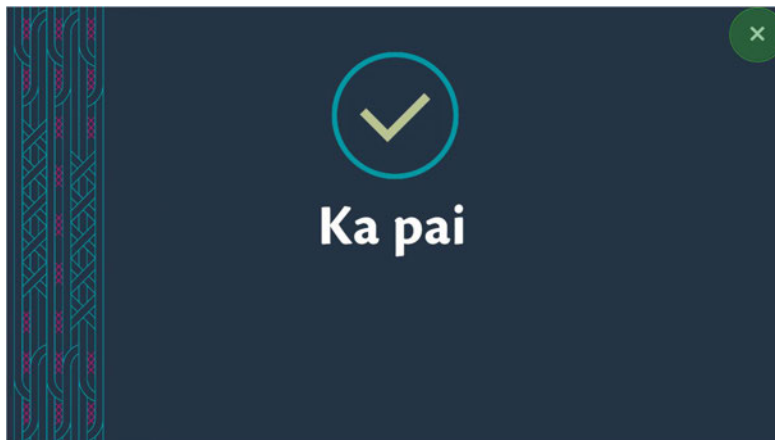
---

Take another look at the 'Breaches and potential consequences' section in the eLearn for help with this question.

### Not quite (Slide Layer)

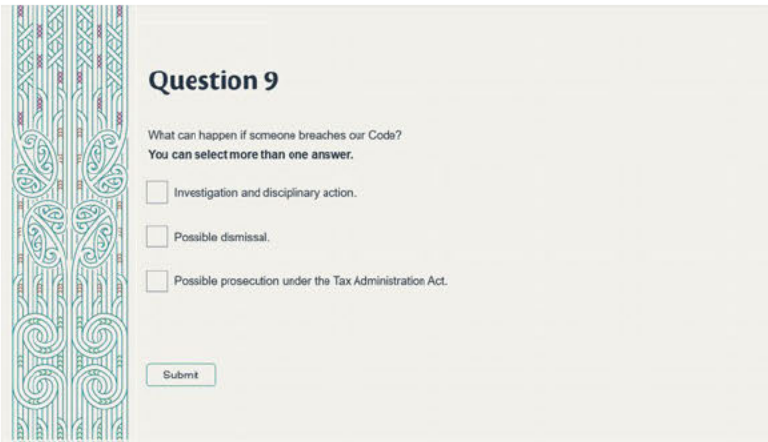


### Ka pai (Slide Layer)



### 1.8 Question 9

*(Pick Many, 10 points, 1 attempt permitted)*



**Question 9**

What can happen if someone breaches our Code?  
You can select more than one answer.

- Investigation and disciplinary action.
- Possible dismissal.
- Possible prosecution under the Tax Administration Act.

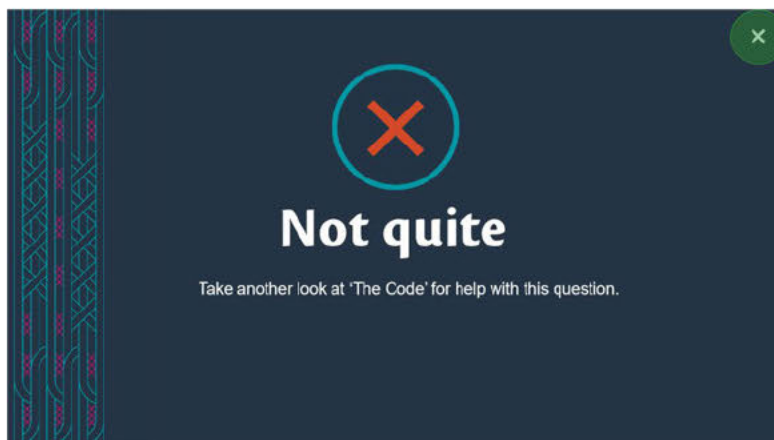
Submit

Correct	Choice
Investigation and disciplinary action.	X
Possible dismissal.	X
Possible prosecution under the Tax Administration Act.	X

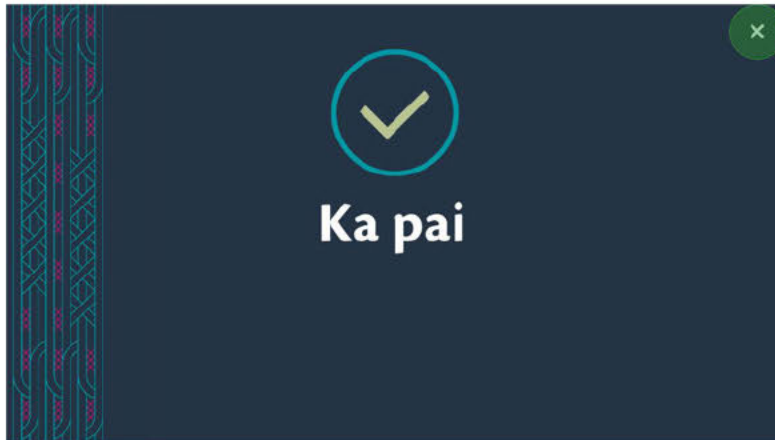
**Feedback when incorrect:**

Take another look at 'The Code' for help with this question.

**Not quite (Slide Layer)**

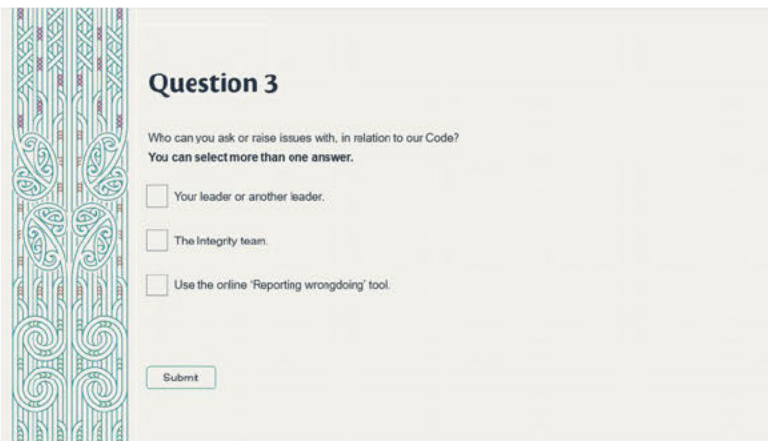


## Ka pai (Slide Layer)



### 1.9 Question 3

(Pick Many, 10 points, 1 attempt permitted)

A screenshot of a quiz question interface. On the left is a decorative Maori pattern border. The main area contains the text "Question 3" and "Who can you ask or raise issues with, in relation to our Code? You can select more than one answer." Below this are three checkboxes with labels: "Your leader or another leader.", "The Integrity team.", and "Use the online 'Reporting wrongdoing' tool." A "Submit" button is at the bottom.

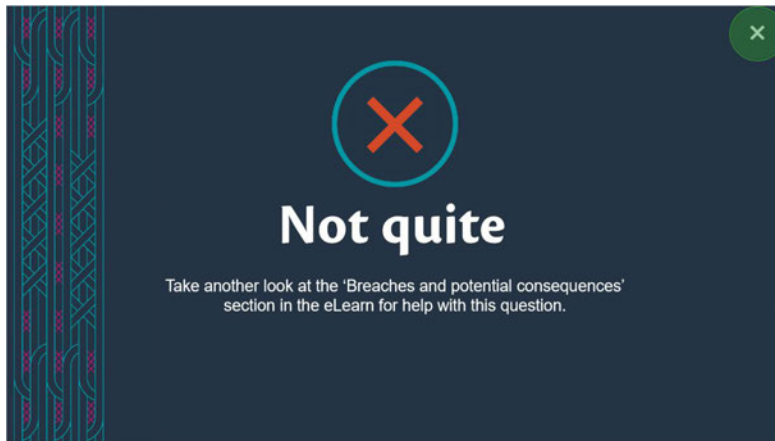
Correct	Choice
Your leader or another leader.	X
The Integrity team.	X
Use the online 'Reporting wrongdoing' tool.	X

#### Feedback when incorrect:

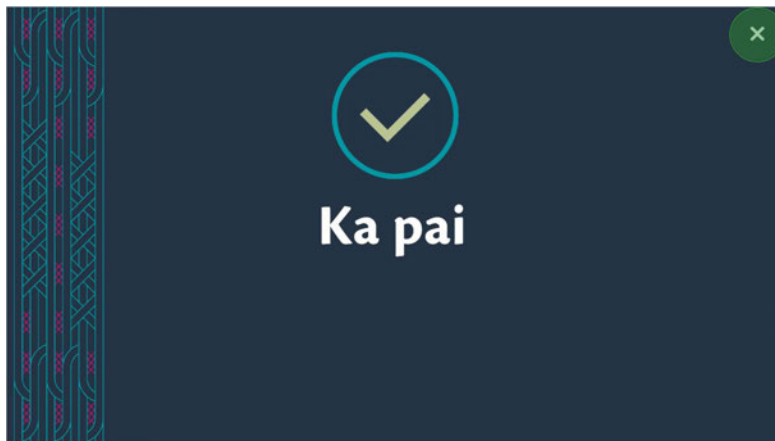
Take another look at the 'Breaches and potential consequences' section in the eLearn for help with this question.

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### Not quite (Slide Layer)

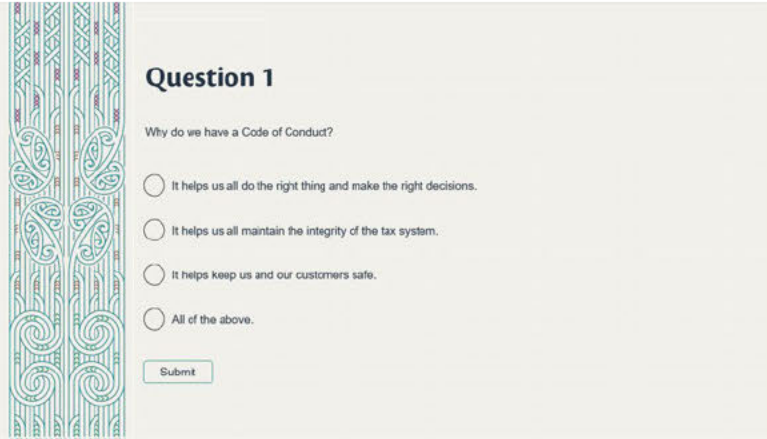


### Ka pai (Slide Layer)



### **1.10 Question 1**

*(Pick One, 10 points, 1 attempt permitted)*



**Question 1**

Why do we have a Code of Conduct?

- It helps us all do the right thing and make the right decisions.
- It helps us all maintain the integrity of the tax system.
- It helps keep us and our customers safe.
- All of the above.

Submit

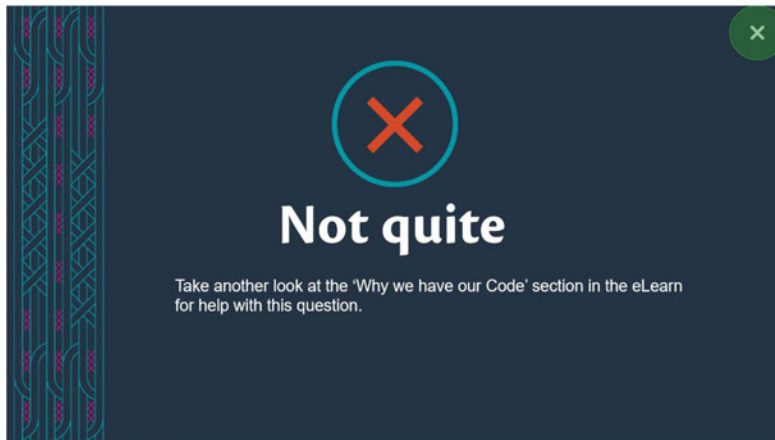
Correct	Choice
It helps us all do the right thing and make the right decisions.	
All of the above.	X
It helps us all maintain the integrity of the tax system.	
It helps keep us and our customers safe.	

**Feedback when incorrect:**

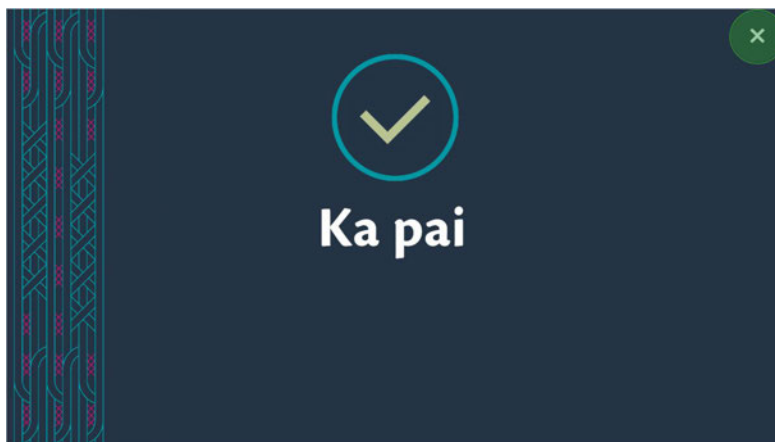
Take another look at the 'Why we have our Code' section in the eLearn for help with this question.

**Notes:**

### Not quite (Slide Layer)

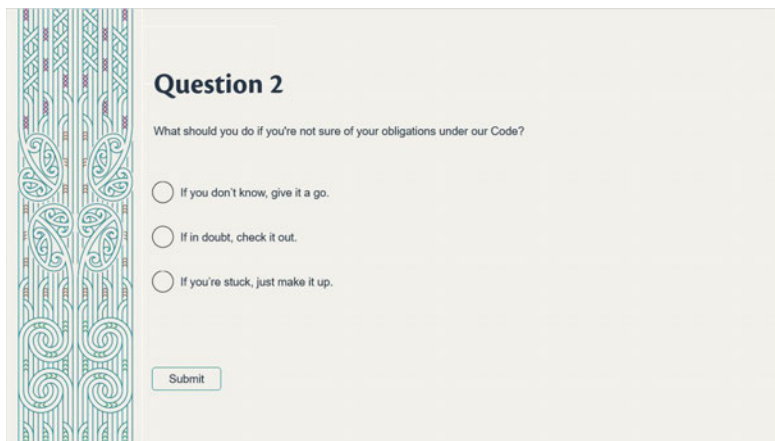


### Ka pai (Slide Layer)



### 1.11 Question 2

*(Pick One, 10 points, 1 attempt permitted)*



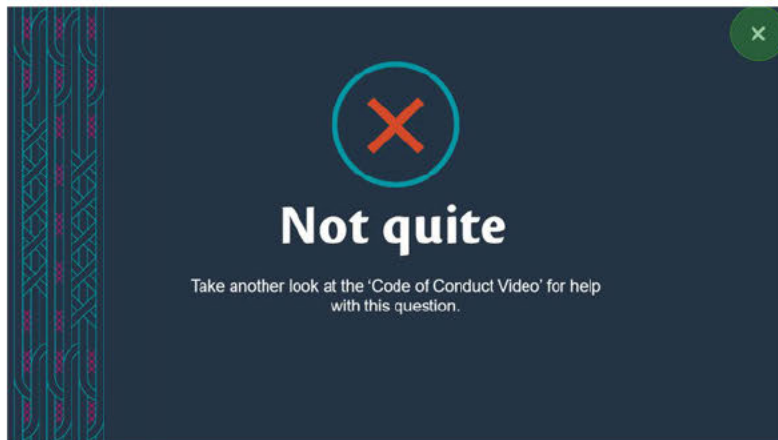
Correct	Choice
If you don't know, give it a go.	
If in doubt, check it out.	X
If you're stuck, just make it up.	

**Feedback when incorrect:**

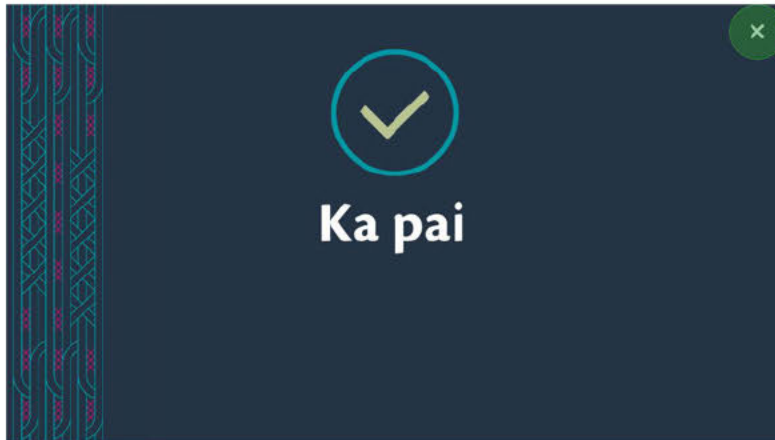
Take another look at the 'Code of Conduct Video' for help with this question.

**Notes:**

**Not quite (Slide Layer)**



## Ka pai (Slide Layer)



### 1.12 Question 4

(Pick One, 10 points, 1 attempt permitted)

A screenshot of a quiz question. The question is titled "Question 4" and asks: "Is it ever OK to access (or try to access) any customer information relating to your family, friends, acquaintances or yourself?". There are three radio button options: "No, never.", "Sometime, depending on the situation.", and "Yes, if you have their permission.". A "Submit" button is located at the bottom left of the question area. The background of the slide has a decorative pattern on the left side.

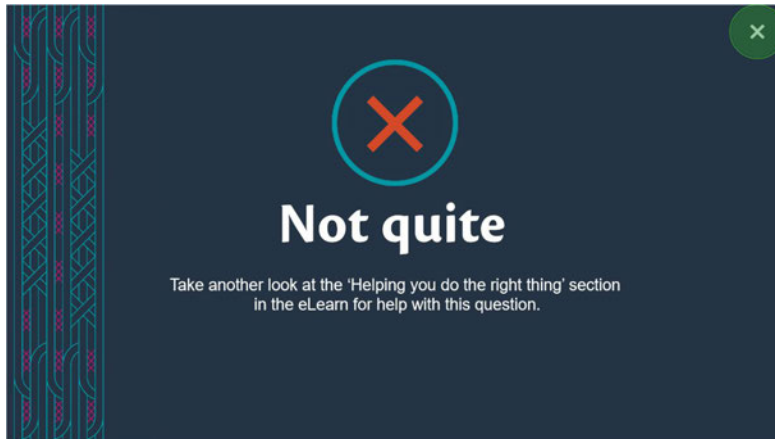
Correct	Choice
No, never.	X
Sometime, depending on the situation.	
Yes, if you have their permission.	

#### Feedback when incorrect:

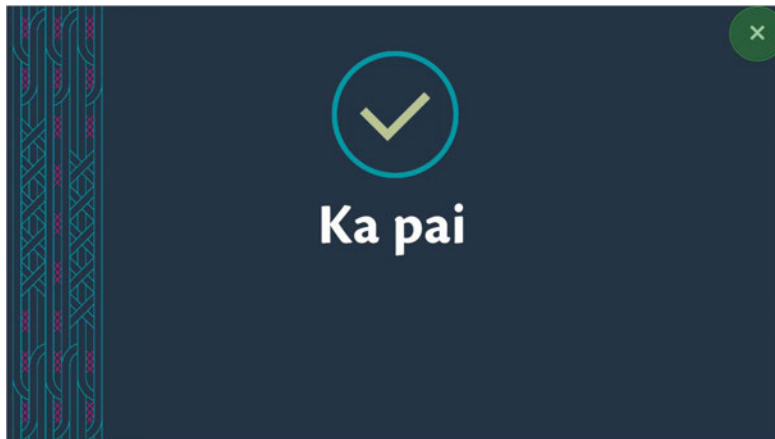
Take another look at the 'Helping you do the right thing' section in the eLearn for help with this question.

Notes:

### Not quite (Slide Layer)



### Ka pai (Slide Layer)



### 1.13 Quiz Results

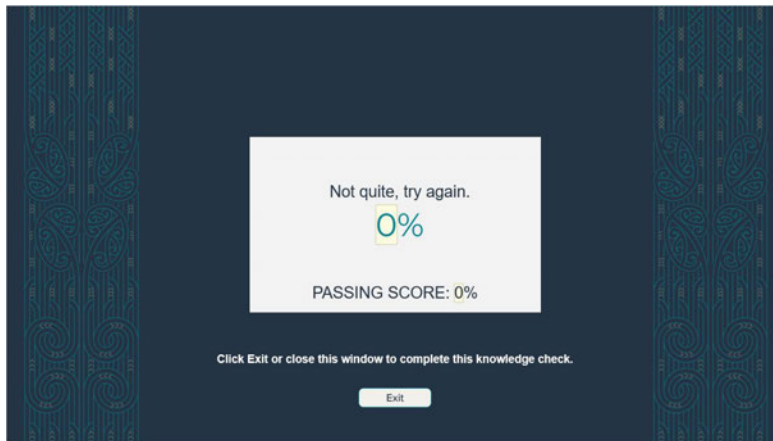
*(Results Slide, 0 points, 1 attempt permitted)*



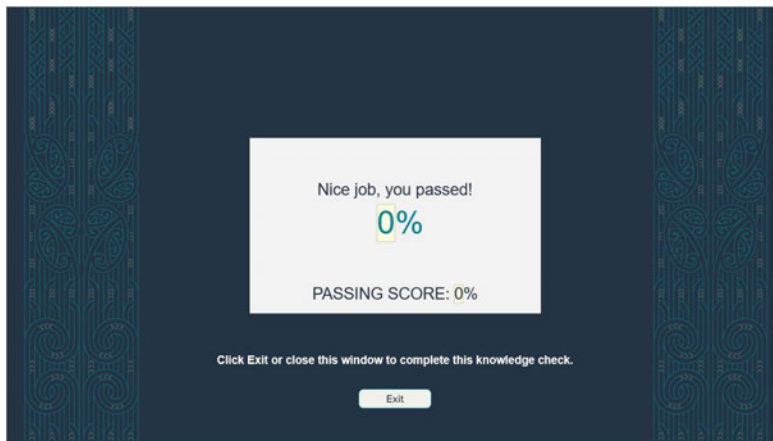
Results for
1.3 Question 6
1.4 Question 5
1.5 Question 7
1.6 Question 10
1.7 Question 8
1.8 Question 9
1.9 Question 3
1.10 Question 1
1.11 Question 2
1.12 Question 4

Result slide properties	Passing Score
100%	

## Failure (Slide Layer)



## Success (Slide Layer)



# Code of Conduct

## Frequently asked questions

### What is the purpose of IR's Code of Conduct?

The purpose of our Code is to establish clear expectations of the standards of behaviour at IR. It's here to guide you in your day-to-day decision making and to help you do the right thing. It's all about making sure you know what is and isn't OK. By behaving in a way that's consistent with our Code, we maintain a level of integrity that allows all New Zealanders to have trust and confidence in us as Public Servants.

### What kind of behaviour is expected in the workplace?

Our Code outlines the behaviour that is expected of employees, including:

- maintaining the integrity of the tax system
- avoiding any conflicts of interest
- ensuring your own tax affairs are beyond reproach
- applying good judgement around the use of business tools
- contributing to an inclusive, respectful, safe, and healthy workplace
- being mindful of the appropriateness of any private or public comment
- maintaining political neutrality.

### What should I do if I witness inappropriate behaviour?

To raise concerns around conduct or wrongdoing in the workplace, your first step is generally to speak to your leader, but you can also call or email Integrity Assurance or use the online reporting wrongdoing tool. Leaders can email HR Advice or contact Integrity Assurance if support is required.

[Reporting wrongdoing tool | Corporate Space](#)

### Can employees use company resources, such as the internet, for personal use during work hours?

IR's policy allows for occasional and moderate personal use of business tools (your leader can confirm what this means in practice for you and your team). We trust people to make sensible decisions around this use. There are some situations where personal use is strictly prohibited, particularly as it relates to tax and confidential information. Refer to the Use of Business Tools Policy for more information and, if in doubt, talk to your leader.

[Use of Business Tools Policy](#)

## What are the consequences of breaching the Code of Conduct?

A possible breach of our Code may result in an investigation and disciplinary action. Depending upon the severity of the breach, the outcome can range from warnings to dismissal, in case of serious misconduct and in some situations prosecutions as well. Refer to section 4 - Breaches and Potential Consequences of the code for more information.

## Are employees required to maintain confidentiality of sensitive information?

Yes, our Code outlines our requirements around confidentiality and sensitive information and our obligations around maintaining the integrity of the tax system.

## What should I do if I receive a gift or invitation from a customer or vendor that may be perceived a conflict of interest?

Refer to the Gifts and Hospitality Policy and discuss with your leader to determine the appropriate course of action.

[Gifts and Hospitality Policy](#)

## What should I do if I have a question or concern about the Code of Conduct?

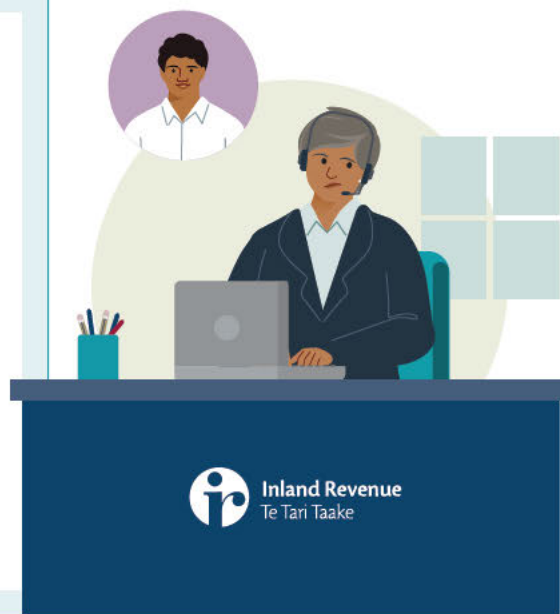
You should speak with your leader in the first instance.

# Code of Conduct Integrity card #1

This is a self-reflection activity based on an integrity scenario. We want you to think about the behaviours demonstrated, our Code and possible consequences of the actions. Once completed, have a discussion with your people leader to share what you've learnt.

**Rebecca has received a web query from a customer.**

The customer's name sounds vaguely familiar to Rebecca, and on accessing the account, she realises the customer is an acquaintance. Rebecca often meets the customer as their children go to the same squash club. Rebecca diligently proceeds with the work, which involves accessing the customer's income tax returns and income profile history.



Type your response to each question, then click Check your answers.

1. What is the conflict of interest in the scenario?

2. How has Rebecca breached the Code in this situation?

**Need some help?**

Check out these references and resources:

**Code of Conduct**

- Making the right decision checklist
- Standards of Integrity and Conduct
- Helping you do the right thing at IR
- Breaches of our Code
- Dismissal from serious breaches of our Code

3. What should Rebecca have done instead?

**Te Pou o te Tangata**

**Whanaungatanga:** We make connections, listen and value the experiences of others. We are open minded, inclusive and show respect.

**Manaakitanga:** We lift the mana of others, are generous with our knowledge and care for those around us. We see the value in diversity.

**Mahi Tika:** We do the right things, are open and accountable. We do what we say. We are flexible and learn as we go.

4. What could be the consequences of Rebecca's actions?



**Check your answers**

## Guidance feedback

How did you go? If your answers are reflected in the guidance below, you're on the right track.

---

This is a conflict of interest because the customer is Rebecca's acquaintance. She may have felt she was demonstrating a good work ethic by completing the task, however, the Code makes it clear that accessing the customer information of family, friends or acquaintances is always prohibited – no matter what.

Rebecca should have informed her team leader as soon as she realised she knew the customer and not gone any further into the customer's information.

Rebecca should demonstrate Mahi Tika by doing the right thing for our customers in accordance with our [Code of Conduct](#). The two key sections that apply in this situation are:

- **Section 6** – Taxpayer perceptions of integrity
- **Section 18** – Keep Inland Revenue information confidential.

Breaches of the Code may result in disciplinary action ranging from warnings to dismissal in cases of serious misconduct.



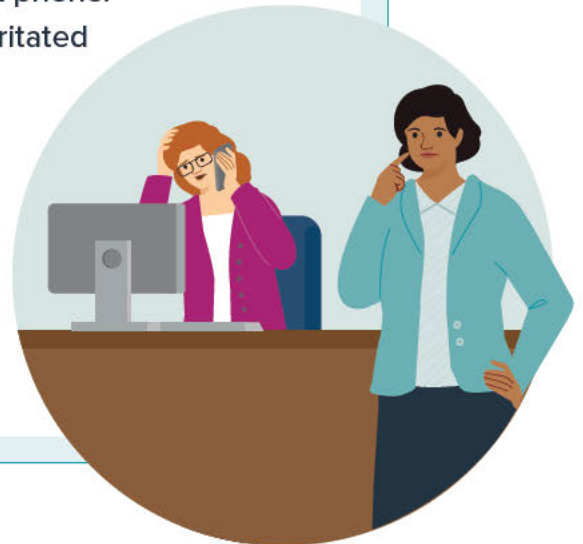
## Code of Conduct Integrity card #2

This is a self-reflection activity based on an integrity scenario. We want you to think about the behaviours demonstrated, our Code and possible consequences of the actions. Once completed, have a discussion with your people leader to share what you've learnt.

Anthea sits next to Jo. Recently she has noticed that her colleague has become less chatty, has almost stopped interacting with the wider team and instead seems to be using her mobile phone a lot more when at her workstation.

Anthea overhears Jo talking about what is on her screen with someone on her mobile phone – not her IR soft phone. When Anthea remarks on this, Jo gets visibly irritated and snaps at her.

Later that day, Anthea notices Jo working later than she normally would. Thinking that she must be really busy, Anthea offers to help Jo with some tasks, but again Jo gets irritated, defensive, and minimises her screen so Anthea cannot see what she is working on.



**Type your response to each question, then click Check your answers.**

1. What concerns or red flags did you identify in the scenario?

2. What could Anthea do in this situation and what are some steps she can take to share her concerns?

3. How might the Code apply to this situation?

Check your answers

### Need some help?

Check out these references and resources:

#### Code of Conduct

- Making the right decision checklist
- Standards of Integrity and Conduct
- Breaches of our Code
- Dismissal from serious breaches of our Code
- Reporting wrongdoing and making a protected disclosure

#### **Integrity and Internal Assurance Site**

- [Reporting and Managing Wrongdoing within IR \(SharePoint.com\)](#)
- [Reporting Wrongdoing in IR \(Office.com\)](#)
- [Employee guidelines for making a protected disclosure \(SharePoint.com\)](#)

#### **Te Pou o te Tangata**

**Whanaungatanga:** We make connections, listen and value the experiences of others. We are open minded, inclusive and show respect.

**Manaakitanga:** We lift the mana of others, are generous with our knowledge and care for those around us. We see the value in diversity.

**Mahi Tika:** We do the right things, are open and accountable. We do what we say. We are flexible and learn as we go.



## Guidance feedback

How did you go? If your answers are reflected in the guidance below, you're on the right track.

---

Red flags don't necessarily mean that fraud or some other type of integrity issue is present. Here are the red flags in Jo's situation:

- use of mobile phone a lot during the day discussing what's on screen
- behavioural changes, including irritability, defensive and less chatty
- new patterns of working late.

Jo could be feeling stressed about a personal situation, which is affecting their demeanor and concentration at work. As a result, they may feel embarrassed because it's taking them longer to complete tasks. Or in the worst-case scenario, Jo could have identified an opportunity at work to commit fraud or engage in corrupt practices.

---

If Anthea feels comfortable with their established relationship, she could demonstrate **Whanaungatanga** and **Manaakitanga** by checking in with Jo and asking, 'Is everything okay?' You don't seem yourself, what's up?'

Anthea could demonstrate **Manaakitanga** and **Mahi Tika** by having a confidential chat with her leader to share her concerns about Jo. She could also contact the Integrity business unit, who will objectively and independently assess her concerns and carefully respond to and manage any potential fraud situation.

If there is additional information that increases Anthea's concerns, she could use the confidential online reporting tool and 'Report Wrongdoing in IR'.

---

Guided by both our **Code of Conduct** and **Mahi Tika**, even though Anthea has a collegial relationship with Jo, it's important that she doesn't ignore the red flags.

- The **Code of Conduct** outlines the State Services Standards of Integrity and Conduct. The 'trustworthy' standard requires that we must 'be honest' and 'ensure our actions are not affected by our personal interests or relationships'. The Code also states, 'If you suspect that someone is breaching our Code, acting unethically, or is (or has been) involved in wrongdoing – please speak up'.
- **Mahi Tika** is about doing the right thing for our customers, our colleagues and Inland Revenue.



# Information Security

## 1. Information Security

### 1.1 Information security at IR



Notes:

### 1.2 Welcome



### 1.3 Meet Simran

**Meet Simran**


Every day, Simran makes decisions that keep her safe.

- Driving without a seatbelt? Definitely not.
- Eating food that's well past its use-by date? No.
- Leaving the front door open on her way out? Never.

Simran applies the same thinking about staying safe in her physical world to her online world.

- Inserting an unknown USB stick into her computer. Definitely not.
- Using the same password for different IR systems and personal accounts. No.
- Reporting an email she receives that doesn't look right? Always.

Click on Simran to hear from her.



Back Next

### Kia ora (Slide Layer)


**Kia ora**

The decisions I make every day have consequences for myself and others.

Like me, your everyday decisions can make a difference to keeping you, IR and our customers safe.

I'll be popping up throughout this module to help give you some guidance.

Continue



Me

Every d

- Driv
- Eat
- Lea

Simran

to her o

- Inse
- Using the same password for different IR systems and personal accounts. No.
- Reporting an email she receives that doesn't look right? Always.

Click on Simran to hear from her.

Back Next

### 1.4 Security is everybody's responsibility

**Security is everybody's responsibility**

We are all kaitiaki of valuable information. This is why we have Whakangungu Kaitiaki, our information security awareness and learning programme. It helps us to understand our vulnerabilities and improve information security competency as an organisation, reducing the risk of breaches and cyber attacks on IR systems.

Click on the tiles to explore what you need to do.



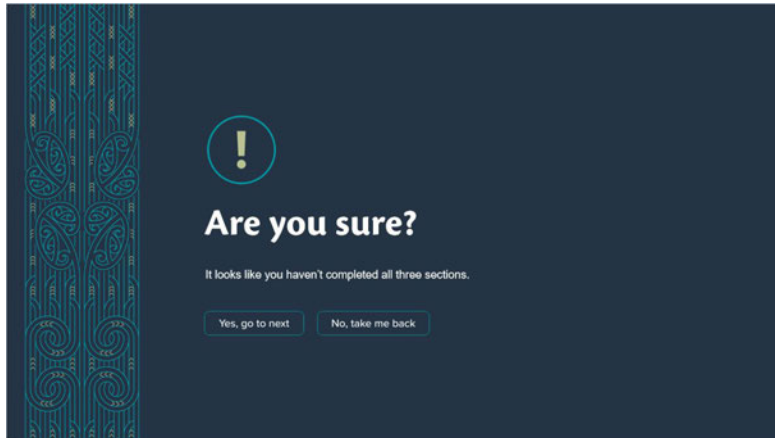
Protecting our information

Being information security aware

Your role in information security

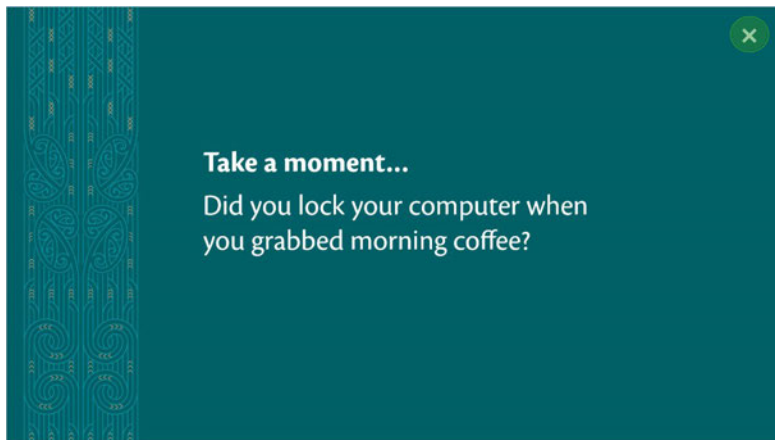
Back Next

## Feedback (Slide Layer)



## 2. Protecting our information

### 2.1 Take a moment... Did you lock your computer when you grabbed morning coffee?




## 2.2 Protecting our information

**Protecting our information**

We have policies, systems and supporting processes (things like authenticating a user's identity and providing people with only the information they need to do their role) to keep IR safe from potential security breaches.

What do you think is our strongest defence against these happening? Select your response, then click Submit.




Our people

Our policies

Our processes

Our systems

### Feedback (Slide Layer)



**Ka pai**

Research suggests that 90% of security breaches are due to human error. Therefore, our strongest defence is our people.

You are our kaitiaki against the risk of data breaches and cyber attacks, which can have a significant impact on the integrity of New Zealand's tax system.

Information security is important to IR because we are entrusted by government, businesses and our customers with the confidentiality, integrity and availability of their information.

## 2.3 How we keep information safe

**How we keep information safe**

Driving a car means following the road rules to keep everyone safe. Think of our Information and Communications Technology (ICT) Security Policy and information security policies like our road rules.

A lot of it is good old common sense, but we've got the policies there to keep everyone's information safe: you, our customers and IR.

Remember, it's not just about digital information, but also physical records and documents. It's about:

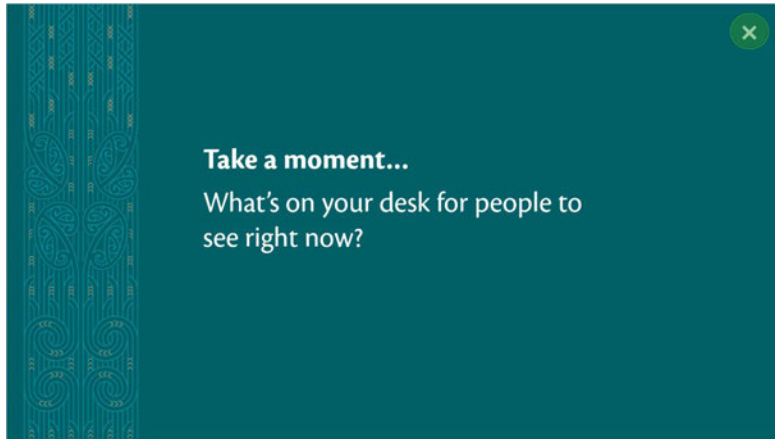
- where, when and how all information is stored
- how those storage solutions are protected and maintained
- how access is assigned, administered and enforced.



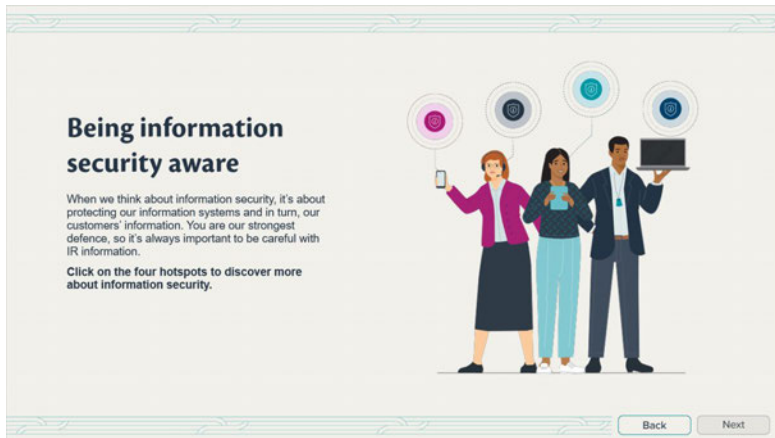
### Notes:

### 3. being information security aware

#### 3.1 Take a moment... What's on your desk for people to see right now?



#### 3.2 Being information security aware



## Four (Slide Layer)



**How does IR help uplift your security awareness?**

Whakangungu Kaitiaki is the name of IR's information security awareness and learning programme, which helps to support us with understanding our vulnerabilities and improve our information security competency as an organisation, reducing the risk of breaches and cyber attacks on IR's systems.

The IR Information Security Office is using a new online tool – KnowBe4. This global software provides an extensive range of cyber security and awareness training modules such as: interactive web-based training, quizzes, games, simulated phishing, and vishing attacks, which will help us build a more secure organisation.

## Three (Slide Layer)



**How does information security awareness help me?**

Information security awareness helps you to protect yourself, your devices and IR from security threats. It's about being mindful of how you're using information, devices and systems so that you can take steps to protect and secure these.

This can range from using strong passwords, using IR devices in an acceptable way, to being aware of what a potential attack might look like.

## Two (Slide Layer)



**Why is information security awareness important?**

The human element, as well as being our strongest defence, can also make us vulnerable – because of the information you hold and the ease of getting that information.

Information security awareness equips you with the knowledge to identify and combat any cyber security threats. This reduces risk and incidents, helps you to not become a victim, and protects our customers and IR.

## One (Slide Layer)

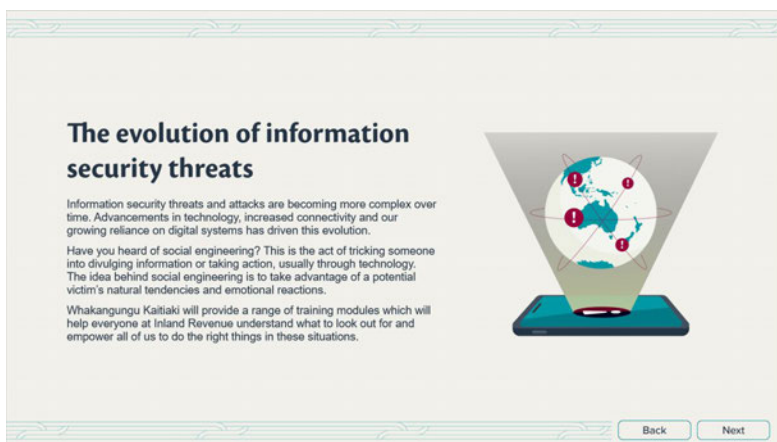


### What is information security awareness?

This is the knowledge and attitude you have towards potential security threats and the steps required to protect IR's information and information systems.

Information security awareness provides you with a framework of policies, procedures and learning so that you are empowered to do the right thing – from locking your computer when you step away from your desk, to reporting suspicious activity.

### 3.3 The evolution of information security threats



### The evolution of information security threats

Information security threats and attacks are becoming more complex over time. Advancements in technology, increased connectivity and our growing reliance on digital systems has driven this evolution.

Have you heard of social engineering? This is the act of tricking someone into divulging information or taking action, usually through technology. The idea behind social engineering is to take advantage of a potential victim's natural tendencies and emotional reactions.

Whakangungu Kaitiaki will provide a range of training modules which will help everyone at Inland Revenue understand what to look out for and empower all of us to do the right things in these situations.

Back Next

### 3.4 Security attacks are becoming more sophisticated



### Security attacks are becoming more sophisticated

Social engineering targets human emotions, trust and willingness to help. Three things to be aware of are:

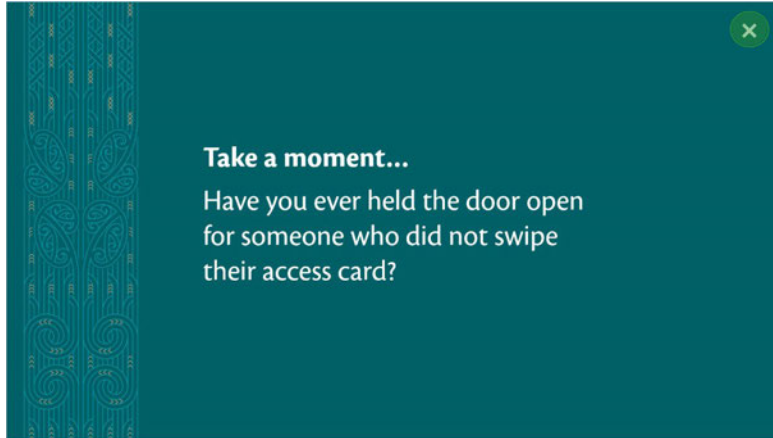
1. Social engineering techniques can include impersonation, pretexting, baiting or phishing.
2. You are more likely to encounter phishing emails, targeted scams or malware-infected websites. The complexity of these attacks can make it challenging for you to identify and respond appropriately, putting sensitive information at risk.
3. Attackers will try to manipulate you into revealing sensitive information, granting unauthorised access or performing actions that compromise security.

We have a shared responsibility when it comes to information security. Report security incidents or anything suspicious.

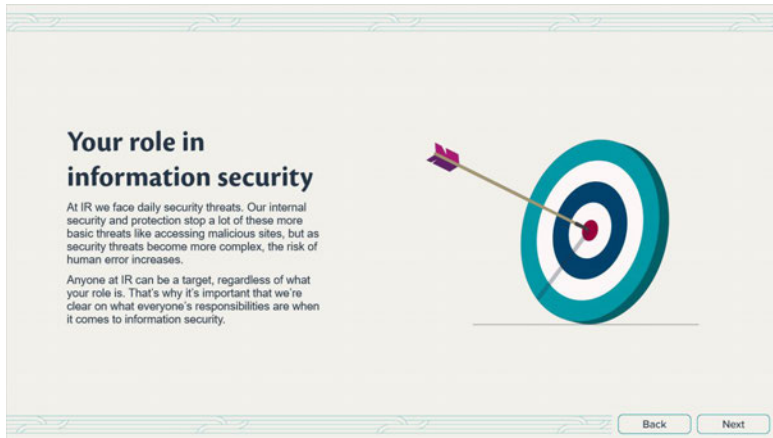
Back Next

## 4. Your role in infosec

### 4.1 Take a moment... Have you ever held the door open for someone who did not swipe their access card?



### 4.2 Your role in information security



### 4.3 How to protect yourself and IR

**How to protect yourself and IR**

You are responsible for protecting the information that you use. There are some key things that you must do:

- Never give out or share your usernames and passwords. Use different passwords for different IR systems and personal accounts.
- Never forward unknown or suspicious email attachments or click on links or attachments in suspicious emails.
- Immediately report any actual or suspected loss, theft or improper use of (or access to) IR information.
- Ensure conversations of a sensitive nature are not overheard by others, either at your place of work or in public places.

**Our ICT Security Policy has a full list of your responsibilities and other important information security. Remember to report security incidents or anything suspicious.**




Back Next

### 4.4 You are our strongest defence

**You are our strongest defence**

It's important to remain vigilant especially as security attacks evolve and play on our human vulnerability.

**What can you do to protect information? Select your responses, then click Submit.**




- Comply with all applicable security policies and standards
- Report any suspicious activity or security concerns to the Cyber Security team
- Exercise due care in safeguarding organisational information and information assets
- Respond to an external vendor request regarding certain roles and responsibilities within IR

Submit

Back Next

### Feedback (Slide Layer)



**Ka pai**

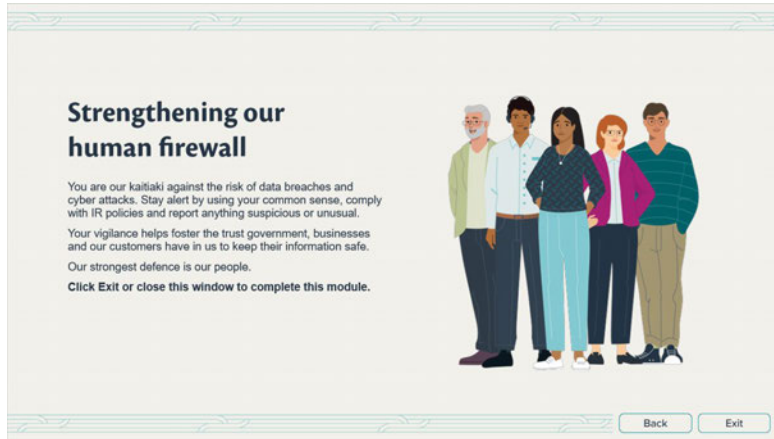
You are kaitiaki of our customers' and IR's information, so it's important to remain vigilant. You can protect information by:

- complying with all applicable security policies and standards
- reporting any suspicious activity or security concerns to the Cyber Security team
- exercising due care in safeguarding organisational information and information assets.

Continue

## 5. Are you ready?

### 5.1 Strengthening our human firewall




**Strengthening our human firewall**

You are our kaitiaki against the risk of data breaches and cyber attacks. Stay alert by using your common sense, comply with IR policies and report anything suspicious or unusual.

Your vigilance helps foster the trust government, businesses and our customers have in us to keep their information safe.

Our strongest defence is our people.

Click **Exit** or close this window to complete this module.



Back Exit

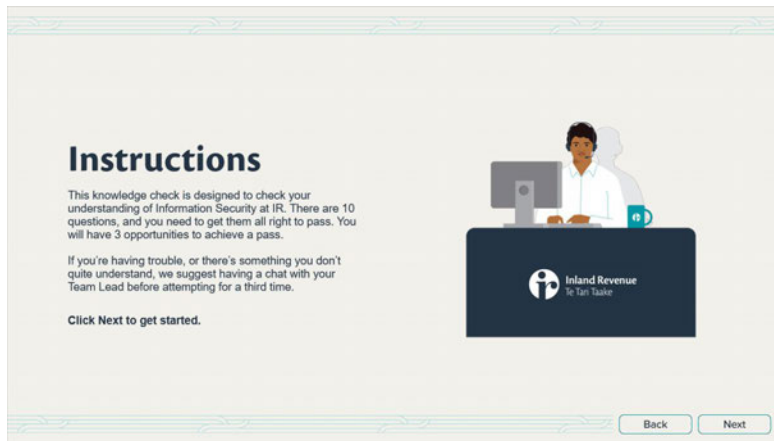
# Information Security knowledge check

## 1. Untitled Scene

### 1.1 Information Security Knowledge check

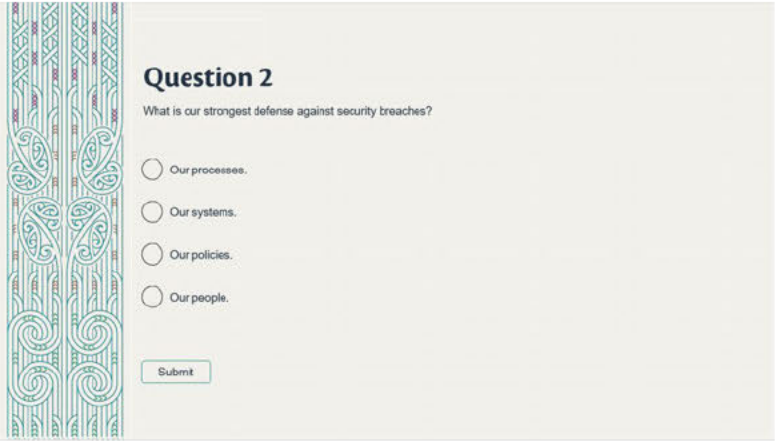


### 1.2 Welcome



### 1.3 Question 2

*(Pick One, 10 points, 1 attempt permitted)*



**Question 2**  
What is our strongest defense against security breaches?

- Our processes.
- Our systems.
- Our policies.
- Our people.

Submit

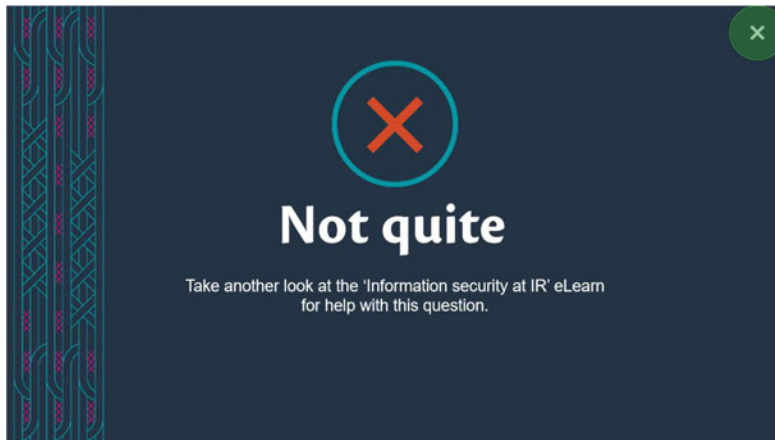
Correct	Choice
Our processes.	
Our systems.	
Our policies.	
Our people.	X

**Feedback when incorrect:**

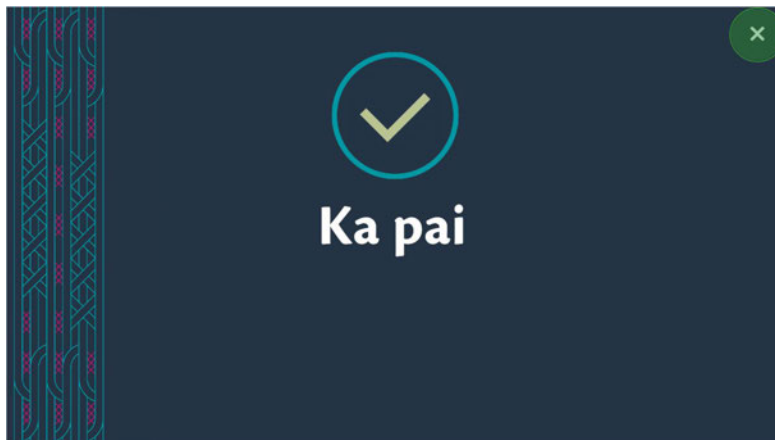
Take another look at the 'Information security at IR' eLearn for help with this question.

**Notes:**

## Not quite (Slide Layer)



## Ka pai (Slide Layer)



## 1.4 Question 3

*(Pick One, 10 points, 1 attempt permitted)*

A light grey interface for 'Question 3'. On the left, there is a vertical decorative border with Maori patterns in teal and red. The main area contains the text 'Question 3' in bold, followed by the question: 'What is the most important action you can take as part of our human firewall?'. Below the question are four radio button options: 'Use your common sense.', 'Comply with IR policies.', 'Report anything suspicious or unusual.', and 'All of the above.'. At the bottom left, there is a 'Submit' button.

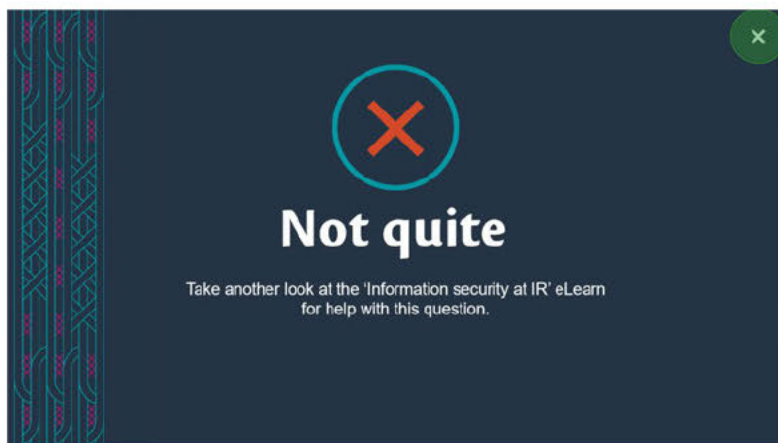
Correct	Choice
Use your common sense.	
Comply with IR policies.	
Report anything suspicious or unusual.	
All of the above.	X

**Feedback when incorrect:**

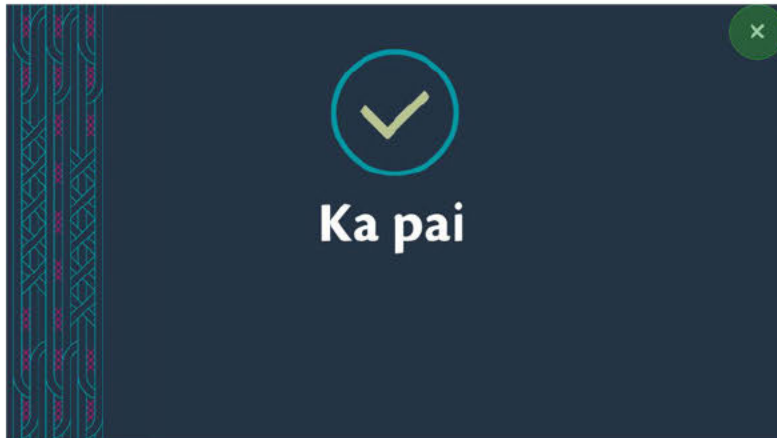
Take another look at the 'Information security at IR' eLearn for help with this question.

**Notes:**

**Not quite (Slide Layer)**



## Ka pai (Slide Layer)



### 1.5 Question 4

(Pick One, 10 points, 1 attempt permitted)

A screenshot of a quiz question. The question is titled 'Question 4' and asks 'What does social engineering exploit?'. There are four radio button options: 'Hacks our social media presence.', 'Human nature, and our want to be helpful to others.', 'Complex encryption codes.', and 'Our email inbox, and want to click onto legitimate looking links.'. A 'Submit' button is located at the bottom left of the question area. The background of the question area is light gray with a decorative pattern on the left side.

Correct	Choice
Hacks our social media presence.	
Human nature, and our want to be helpful to others.	X
Complex encryption codes.	
Our email inbox, and want to click onto legitimate looking links.	

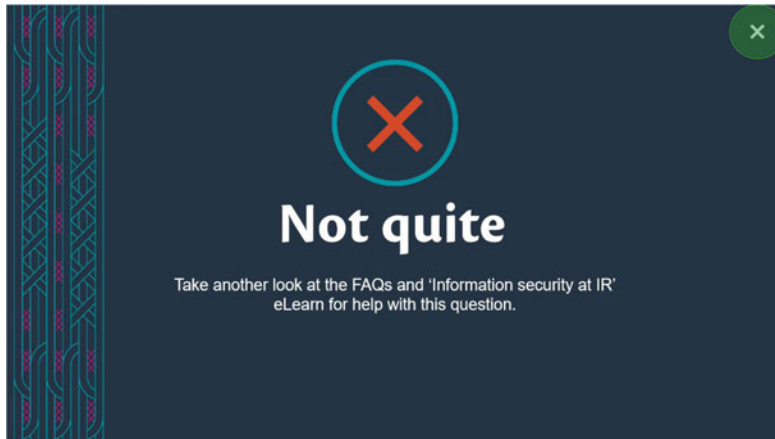
Feedback when incorrect:

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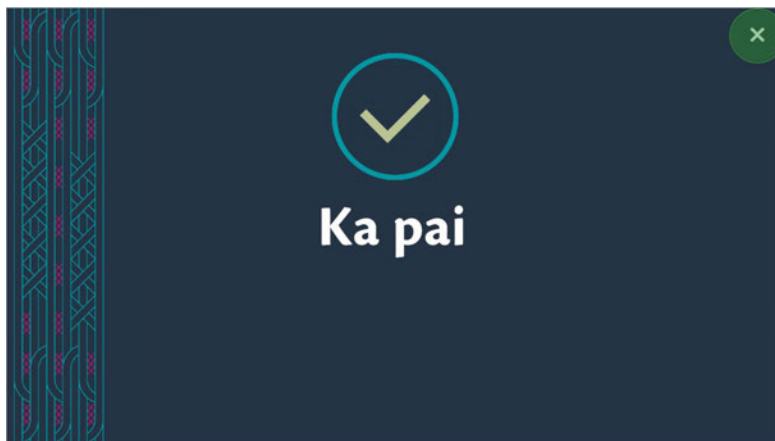
Take another look at the FAQs and 'Information security at IR' eLearn for help with this question.

**Notes:**

### Not quite (Slide Layer)

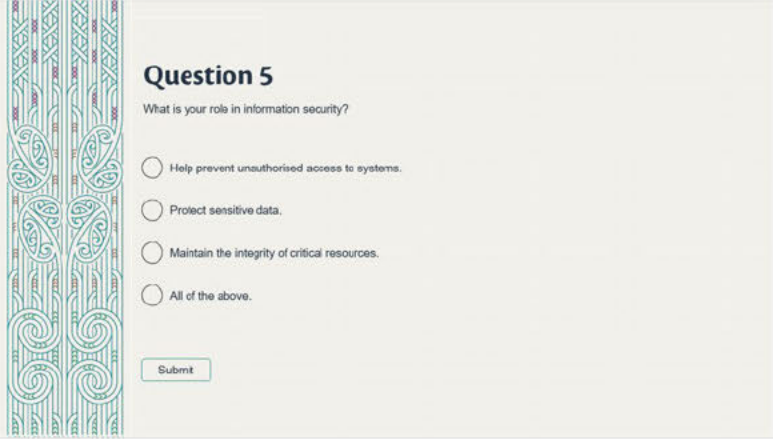


### Ka pai (Slide Layer)



### 1.6 Question 5

*(Pick One, 10 points, 1 attempt permitted)*



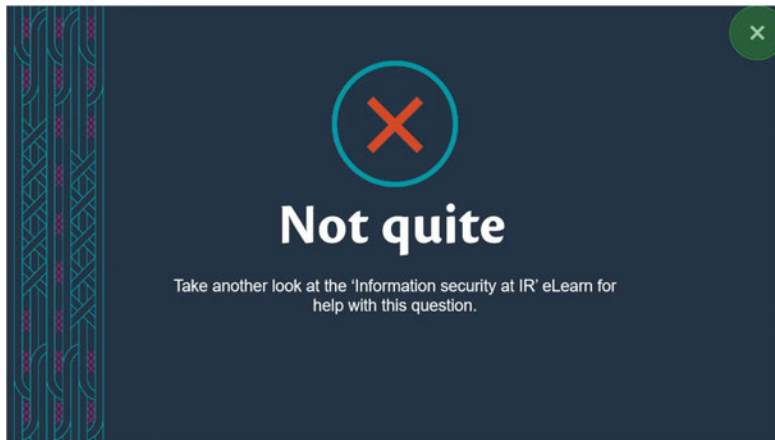
Correct	Choice
Help prevent unauthorised access to systems.	
Protect sensitive data.	
Maintain the integrity of critical resources.	
All of the above.	X

**Feedback when incorrect:**

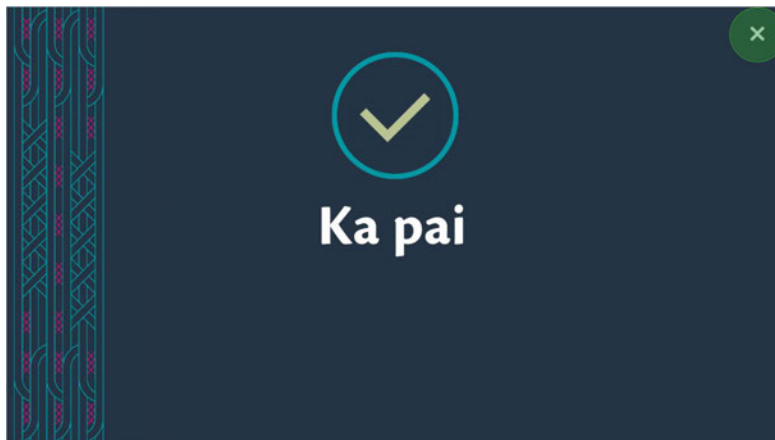
Take another look at the 'Information security at IR' eLearn for help with this question.

**Notes:**

## Not quite (Slide Layer)



## Ka pai (Slide Layer)



## 1.7 Question 7

*(Pick One, 10 points, 1 attempt permitted)*

A light grey interface for a question. On the left is a decorative vertical border. The main area contains the text 'Question 7' in bold. Below it is the question: 'Which of these is an example of how IR manages its approach to information security?'. There are four radio button options:

- Confidentiality - Information is accessible only to those authorised to have access.
- Information Integrity - Changes to information by an unauthorised user are impossible (or at least, will be detected), and changes by authorised users are tracked.
- Availability - Information is accessible when authorised users need it.
- All of the above.

At the bottom left of the question area is a 'Submit' button.

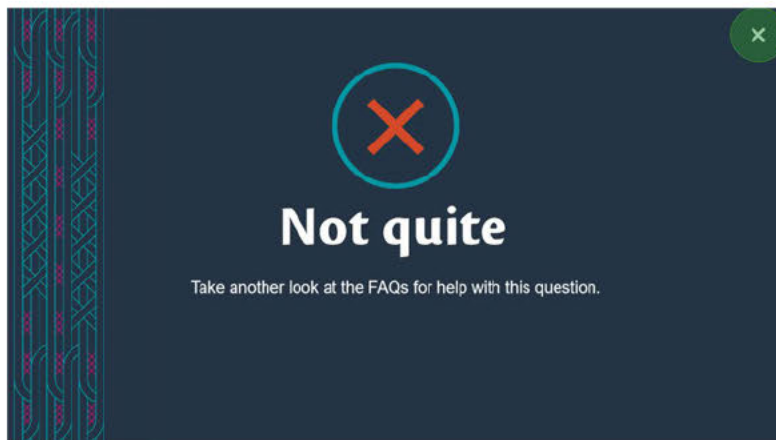
Correct	Choice
Confidentiality - Information is accessible only to those authorised to have access.	
Information Integrity - Changes to information by an unauthorised user are impossible (or at least, will be detected), and changes by authorised users are tracked.	
Availability - Information is accessible when authorised users need it.	
All of the above.	X

**Feedback when incorrect:**

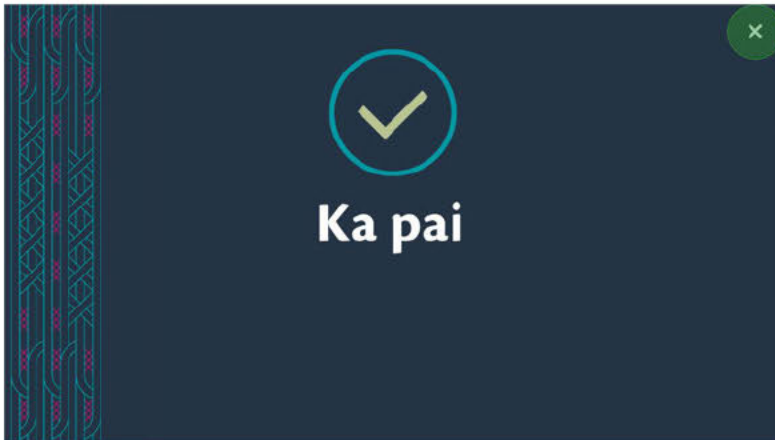
Take another look at the FAQs for help with this question.

**Notes:**

**Not quite (Slide Layer)**



## Ka pai (Slide Layer)



### 1.8 Question 8

(Pick Many, 10 points, 1 attempt permitted)

A screenshot of a quiz question interface. On the left is a decorative vertical border with Maori patterns. The main area has a light beige background. The title "Question 8" is at the top. Below it is the question text: "If you are involved in a security incident or perceive suspicious activity what should you do next?". Underneath is the instruction "You can select more than one answer". There are six checkboxes with corresponding text: "Inform your leader.", "Shut down the infected system(s).", "Log a ticket in the support portal.", "Log in with administrator privileges to access the systems.", "Contact Security operations.", and "Open further software to confirm the issues are present there as well.". A "Submit" button is at the bottom left of the question area.

Correct	Choice
Shut down the infected system(s).	
Inform your leader.	X
Log a ticket in the support portal.	X
Log in with administrator privileges to access the systems.	
Contact Security operations.	X

**Correct**

**Choice**

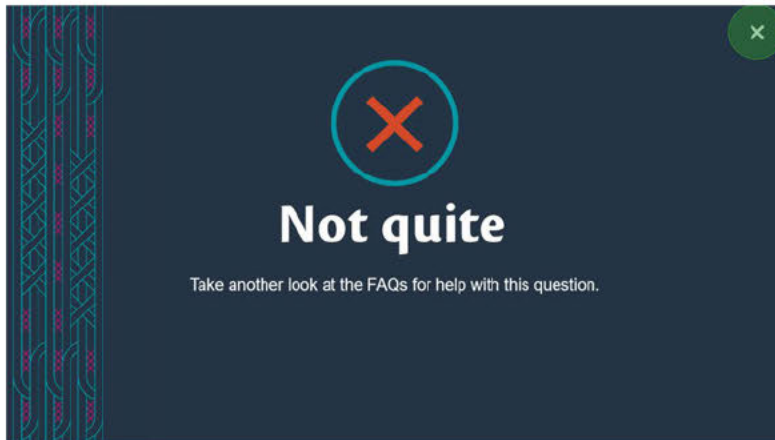
Open further software to confirm the issues are present there as well.

**Feedback when incorrect:**

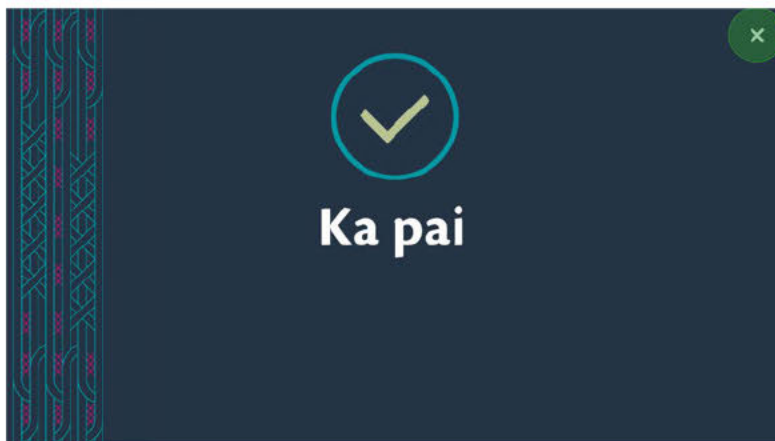
Take another look at the FAQs for help with this question.

**Notes:**

**Not quite (Slide Layer)**

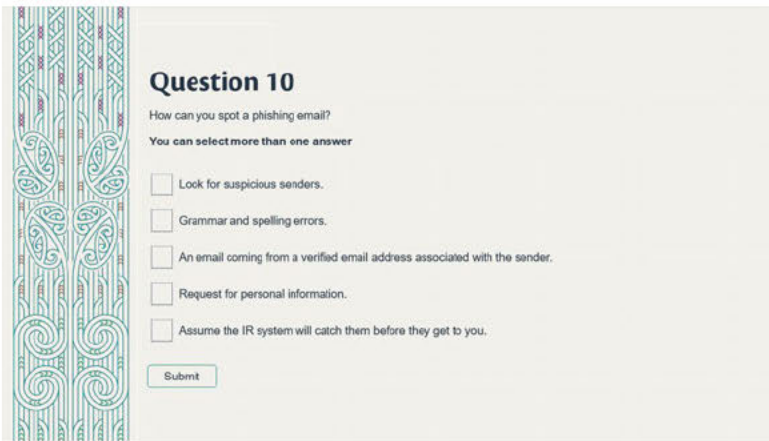


**Ka pai (Slide Layer)**



## 1.9 Question 10

(Pick Many, 10 points, 1 attempt permitted)



**Question 10**  
How can you spot a phishing email?  
You can select more than one answer

- Look for suspicious senders.
- Grammar and spelling errors.
- An email coming from a verified email address associated with the sender.
- Request for personal information.
- Assume the IR system will catch them before they get to you.

Submit

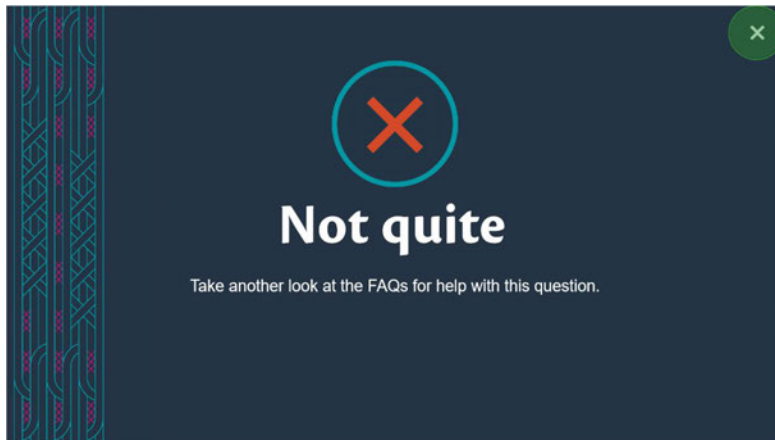
Correct	Choice
Grammar and spelling errors.	X
Look for suspicious senders.	X
An email coming from a verified email address associated with the sender.	
Request for personal information.	X
Assume the IR system will catch them before they get to you.	

### Feedback when incorrect:

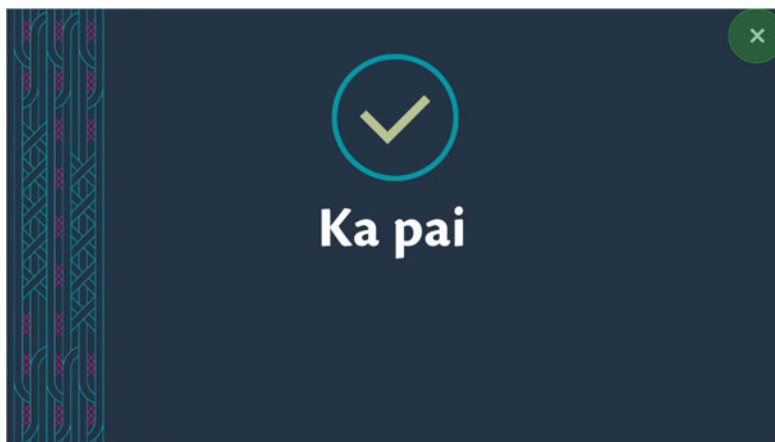
Take another look at the FAQs for help with this question.

### Notes:

## Not quite (Slide Layer)



## Ka pai (Slide Layer)



## 1.10 Question 9

*(Pick One, 10 points, 1 attempt permitted)*

A light grey interface for a multiple-choice question. On the left side, there is a vertical decorative border with Maori patterns in teal and pink. The main content area has the title 'Question 9' in bold. Below the title is the question text: 'You receive a phone call from someone claiming to be from your company's IT department. They ask for your username and password to perform a security check. What should you do?'. There are four radio button options:

- Give the caller your username and password so they can perform the security check.
- Hang up and do not give any information over the phone
- Ask the caller to email you a link to confirm their identity
- Ask the caller to provide their own username and password to prove they are legitimate

At the bottom left of the question area, there is a 'Submit' button.

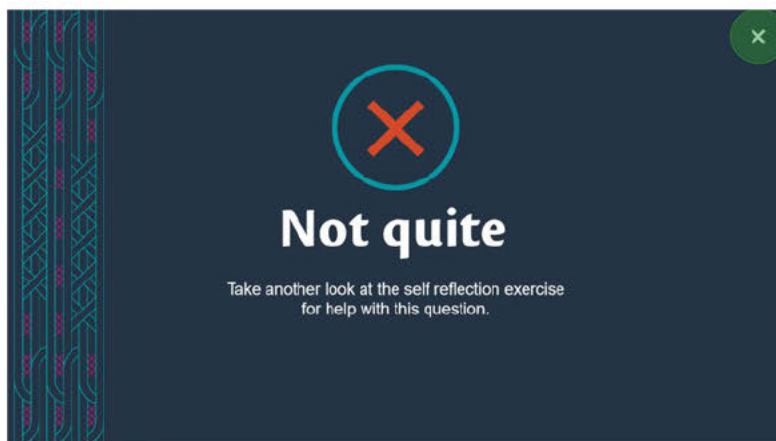
Correct	Choice
Give the caller your username and password so they can perform the security check.	
Hang up and do not give any information over the phone	X
Ask the caller to email you a link to confirm their identity	
Ask the caller to provide their own username and password to prove they are legitimate	

**Feedback when incorrect:**

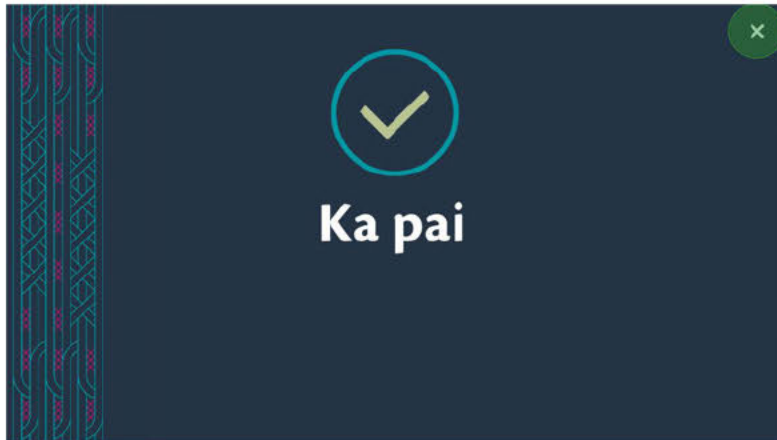
Take another look at the self reflection exercise for help with this question.

**Notes:**

**Not quite (Slide Layer)**



## Ka pai (Slide Layer)



### 1.11 Question 6

(Pick One, 10 points, 1 attempt permitted)

A question interface with a light beige background. On the left, there is a vertical decorative border with traditional Maori patterns in teal and red. The main content area contains the text "Question 6" in bold, followed by the question text: "You can use personal USB sticks on IR networked devices without prior approval or formatting." Below the question text are two radio button options: "True." and "False.". At the bottom left of the question area, there is a "Submit" button.

Correct	Choice
True.	
False.	X

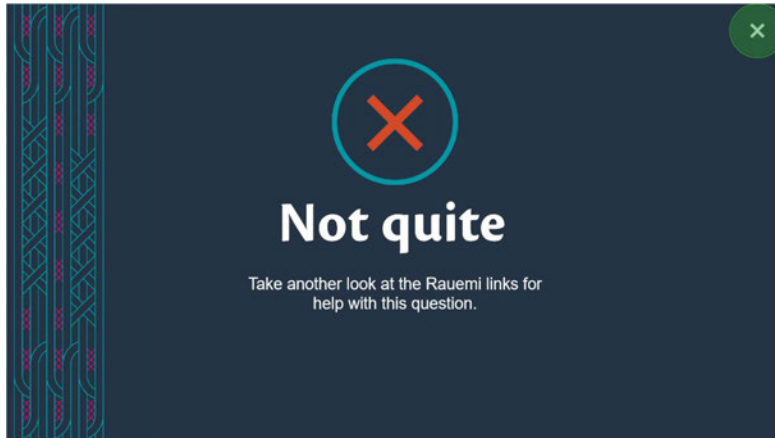
#### Feedback when incorrect:

Take another look at the Rauemi links for help with this question.

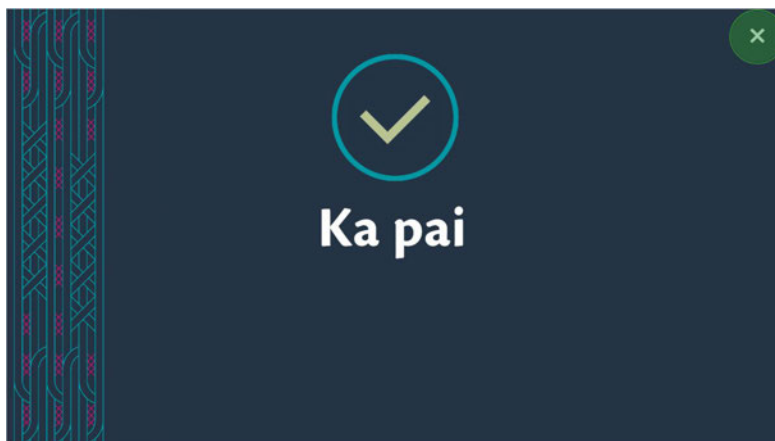
#### Notes:

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### Not quite (Slide Layer)




### Ka pai (Slide Layer)



### 1.12 Question 1

*(Pick One, 10 points, 1 attempt permitted)*



**Question 1**

Why do you think it is important for Inland Revenue to have a programme like Whakangungu Kaitiaki in our organisation?

- These policies outline the specific behaviours we need to see at IR.
- To make sure all our people know how to practice good information and security habits.
- To enable our people to work within safe processes.
- These systems will help protect our technical vulnerabilities.

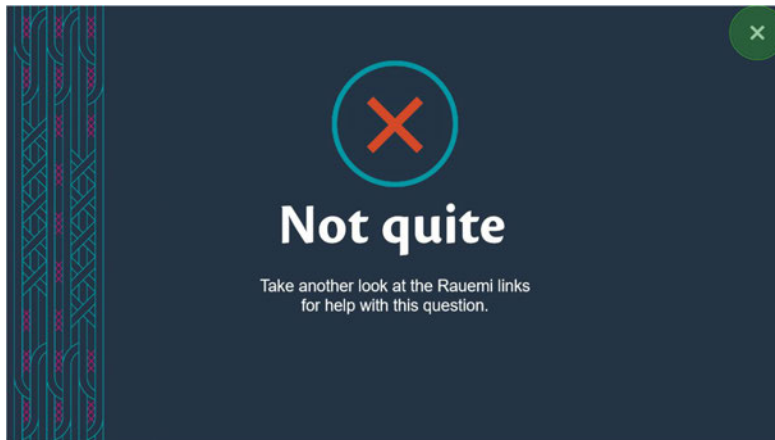
Correct	Choice
These policies outline the specific behaviours we need to see at IR.	
To enable our people to work within safe processes.	
These systems will help protect our technical vulnerabilities.	
To make sure all our people know how to practice good information and security habits.	X

**Feedback when incorrect:**

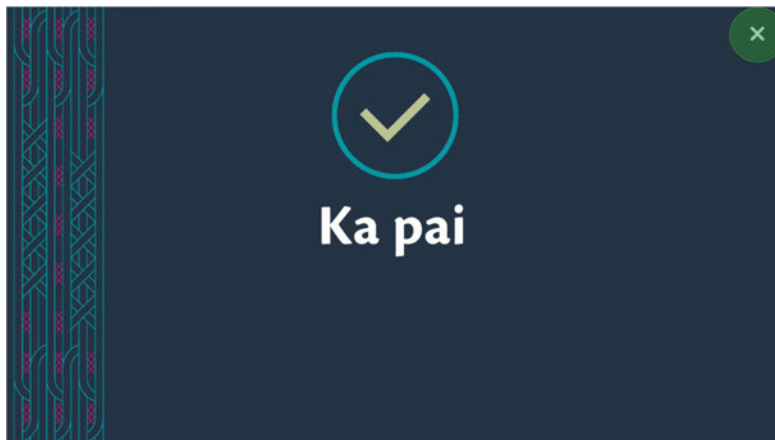
Take another look at the Rauemi links for help with this question.

**Notes:**

### Not quite (Slide Layer)

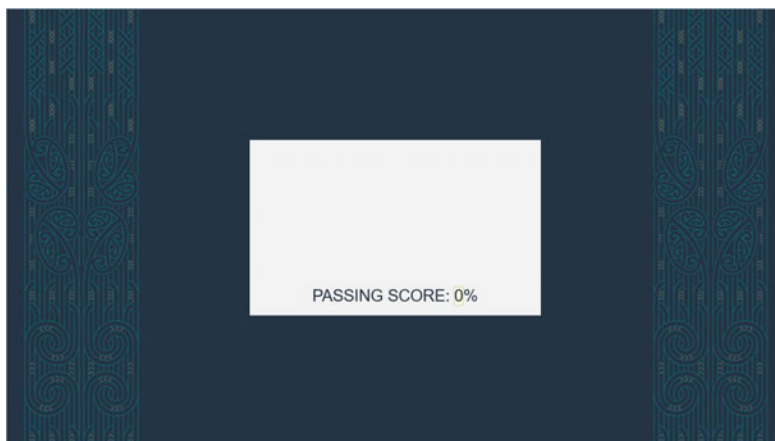


### Ka pai (Slide Layer)



### 1.13 Quiz Results

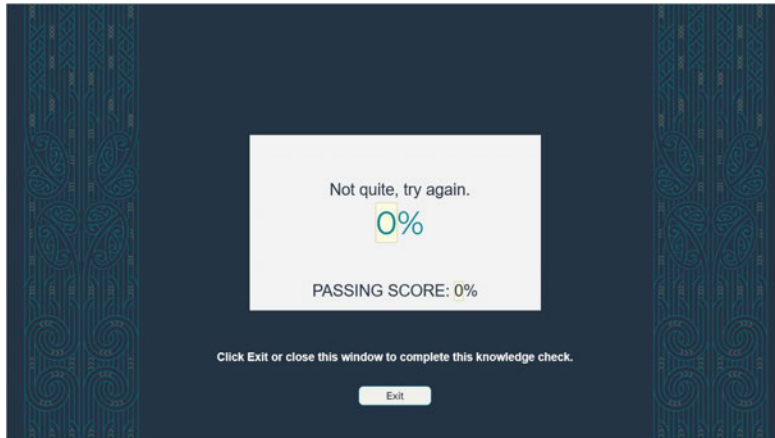
*(Results Slide, 0 points, 1 attempt permitted)*



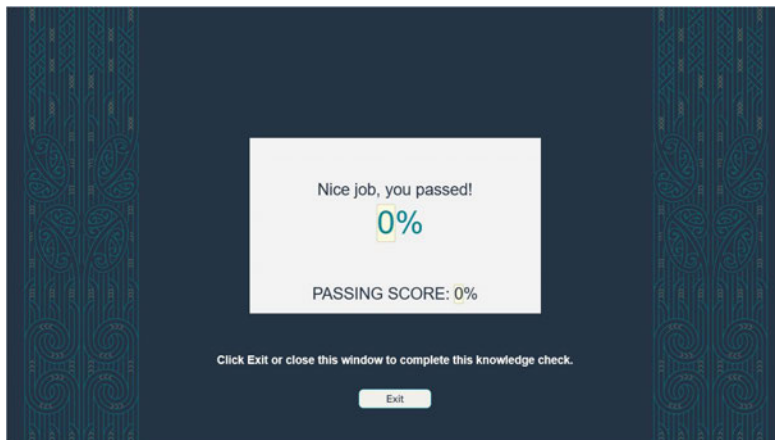
Results for
1.3 Question 2
1.4 Question 3
1.5 Question 4
1.6 Question 5
1.7 Question 7
1.8 Question 8
1.9 Question 10
1.10 Question 9
1.11 Question 6
1.12 Question 1

Result slide properties	Passing Score
100%	

## Failure (Slide Layer)



## Success (Slide Layer)



# Information security

## Frequently asked questions

### What does Whakangungu Kaitiaki mean?

'Whakangungu' means 'to train' or 'to defend and protect' and 'Kaitiaki' is a guardian' – simplified: 'guardian training' or 'guardian protection'.

### What is information security and why is it important in the workplace?

Information security refers to the protection of sensitive data from unauthorised access, use, disclosure, disruption, modification, or destruction. It is important in the workplace to safeguard confidential information, prevent data breaches, and maintain the trust of our customers and clients.

### What are some common types of information security threats at IR?

Common types of information security threats include phishing attacks, malware infections, social engineering, insider threats, and hacking.

### How can I spot a phishing email?

You can spot a phishing email by looking for suspicious senders, links, and attachments, as well as grammar and spelling errors, urgent language, and requests for personal information.

### What are some tips on creating a strong password?

Consider using a passphrase (a password composed of a sentence or combination of words). A passphrase is easier to remember and is usually longer so is harder to guess. Make your passphrase as long as possible. Don't use personal information: Other people are likely to know information such as your birthday, the name of your partner or child, or your phone number, and they might guess that you have used them as a part of passphrase.

## What do I do if I suspect a suspicious activity or incident?

Talk to your leader and raise a service ticket via the Support Portal.

[Support Portal - Report an Issue.](#)

Report Phishing attempts to [phishing@ird.govt.nz](mailto:phishing@ird.govt.nz) or use the 'Report Message' drop down in Outlook. For any other security related issues report these to the security operations mailbox; [SecurityOperations@ird.govt.nz](mailto:SecurityOperations@ird.govt.nz).

## What are some common information security policies and procedures at IR?

Our information security policies cover: passwords, remote access and travel, USB acceptable use, ICT security, and end users.

## How can I stay informed about the latest cybersecurity threats and trends?

The IR Information Security Office is using a new online tool - KnowBe4. This global software provides an extensive range of cyber security and awareness training modules, such as: interactive web-based training, quizzes, games, simulated phishing, and vishing attacks, to help build a more secure organisation. The training modules will help everyone understand what to look out for and empower all of us to do the right things.

## What is a social engineering attack?

In a social engineering attack, an attacker uses social interaction to take advantage of our willingness to help others to obtain or compromise information about an organisation or its computer systems. An attacker may seem unassuming and respectable, possibly claiming to be a new employee, repair person, or researcher and even offering credentials to support that identity. However, by asking questions, they may be able to piece together enough information to infiltrate an organisation's network. IR cannot easily protect itself against these attacks, so it's up to you to remain cautious and know what to do.

## How does IR approach information security?

- 1. Confidentiality:** Information is accessible only to those authorised to have access.
- 2. Information integrity:** Changes to information by an unauthorised user are impossible (or at least, will be detected), and changes by an authorised person are tracked.
- 3. Availability:** Information is accessible when authorised users need it.

## Information security self-reflection activities

### Scenario 1: A phone call

You receive a phone call from someone who identifies themselves as being from IR's IT department. They ask for your username and password to perform a security check and there seems to be urgency for you to give them these details.

1. What aspects of this call are suspicious?
2. How would you determine the authenticity of the caller and whether the call is legitimate or not before providing any sensitive information or taking action?
3. What actions would you take if you decided the call was not legitimate?

#### Exemplar response:

1. Limited disclosure of information, asking for personal details and passwords, sense of urgency.
2. If you are concerned, you could ask the caller to identify themselves for example through an email that you can confirm it with your leader.
3. Hang up and do not give any information over the phone. IT departments should not ask for your username and password over the phone. Always report any suspicious activity.

#### Leader-led follow-up questions:

1. Have you ever received a suspicious email or message, or encountered any potential security threats, or any form of social engineering in the workplace? How did you handle it? What are the different types of social engineering that might exist at IR?
2. Can you describe the steps you would take if you witnessed a security incident or had a concern about information security at work?

#### Recommendation:

1. If you ever feel suspicious about a call and are not sure what to do, just hang up, and report it.
2. Anyone implying a sense of urgency during a phone call is likely not legitimate.
3. You could ask for the callers' personal details and check their email address or phone number against a trusted source.

### Scenario 2: USB

You have borrowed a laptop case for the day while you give a presentation to a team at another site office. When you go to put your laptop inside the case you notice an unfamiliar USB stick you don't remember seeing when you first opened it.

1. What action would you take next?
2. What do you need to be mindful of in this situation?

#### Exemplar response:

1. The use of USB devices in IR is not allowed. Should there be a business justification as to why your role requires you to use a USB device, you need to request a security exemption to use a USB device - [Request a Security Exemption](#)
2. Remain cautious about the possibility of malicious intent, do not plug it into your IR device. The USB may have been left there on purpose in the hopes

that someone unknowingly plugs it into the IR system. Get it to the Cyber SecOps Team for investigation.

**Leader-led follow-up questions:**

1. Discuss the likelihood of a new team member needing to use a USB stick.
2. What do you think are the key indicators that a USB stick may be malicious?
3. What other ways does IR protect its devices and network?

**Recommendation**

1. If you haven't already, read the [Removable storage and USB drives](#) information on Haukāinga.
2. Never plug an unknown USB drive into your computer

## Scenario 3: Wi-fi

You have agreed with your leader to work remotely for a few days while helping with a family situation. When you arrive, the Wi-Fi has gone down and nobody around you has access to a hotspot. You know there is community Wi-Fi that's available in the front of the house.

1. What should you consider before using an IR networked device on public Wi-Fi?
2. If you needed to enter or access sensitive customer or business information on your computer, what should you do?
3. What else could you take to make sure your device and IR's information is kept safe while using the community Wi-Fi?

**Exemplar response:**

1. Remain cautious and curious, don't access sensitive data including customer information.
2. Some laptops have an inbuilt mobile data connection, if available use this. If your laptop doesn't offer a mobile data connection, you need to find a trustworthy Wi-Fi network before you access sensitive information.
3. Examples include; Keep up to date with system updates. Use a strong password unique to this system. Avoid compromising sites or searches.

**Leader-led follow-up questions:**

1. Have you worked remotely before? What security measures did you have in place?
2. What precautions can you take to protect sensitive information while using public Wi-Fi?
3. What are the potential risks of using public Wi-Fi networks?

**Recommendation**

1. If available, use the Vodafone data connection through the account on your laptop.
2. Avoid using public Wi-Fi networks when accessing sensitive information.
3. Always be mindful of the potential security implications when working remotely, have a read of the [Remote Access and Travel Policy](#) for more information.

**From:** [Alex Lockhart](#)  
**To:** s 9(2)(a)  
**Cc:** s 9(2)(a) [Ministerial Services](#); [Thomas Allen](#); [Mike Nutsford](#); [Kirsty Gemmill](#); [Joanne Petrie](#)  
**Subject:** 25OIA1698 (Franks Ogilvie) for MoR noting  
**Date:** Thursday, 19 December 2024 3:00:00 pm  
**Attachments:** [25OIA1698 Correspondence on behalf of NZ Taxpayers' Union.msg](#)  
[25OIA1698 draft response \(MoR noting\).docx](#)  
[25OIA1698 - Appendices A B C \(redacted\).pdf](#)

Kia ora s 9(2)(a)

Please see attached Inland Revenue's planned response for 25OIA1698, received on 29 November from [REDACTED], Director of Franks Ogilvie representing the Taxpayers' Union. Their full request is in **Appendix A**.

On 3 December we provided the **attached email** response to part of [REDACTED] request, and asked if she is requesting urgency on her questions as she asked for a response within 6 days. As we did not receive a response, we decided to not treat the request under urgency as no reason was given.

This OIA is for Minister's noting.

### Background

The Taxpayers' Union is seeking further information via their lawyer as a result of IR's responses to their recent OIA request on IR's use of custom audience lists.

### Information for release

We plan on releasing the IR attendees and the number of reporters from each media source.

We plan on releasing the following documents:

	Document Title	Decision	Appendix
1.	Inland Revenue Media Briefing 5 November 2024 - Statement from the Commissioner Peter Mersi	Released in full. Final version publicly available: <a href="https://www.ird.govt.nz/media-releases/2024/inland-revenue-stops-using-custom-audience-lists">https://www.ird.govt.nz/media-releases/2024/inland-revenue-stops-using-custom-audience-lists</a> .	B
2.	Back-pocket Q&As for after the briefing	Released in part with some redactions under sections 9(2)(g)(i) and 9(2)(h).	B
3.	Briefing format and invitees – 11am, Tuesday 5 November <ul style="list-style-type: none"> <li>Attachment:</li> </ul>	Released in part with some redactions under section 9(2)(a). Attachment withheld in full under section 9(2)(g)(i). Final	B

	Draft Media Briefing Script	version released in Item 1.	
4.	[EMAIL] RNZ: RE – Inland Revenue Media Briefing	Released in part with some redactions under section 9(2)(a).	C
5.	[EMAIL] Stuff NZ: RE – Inland Revenue Media Briefing		C
6.	[EMAIL] TVNZ: RE – Inland Revenue Media Briefing		C
7.	[EMAIL] Newstalk ZB: RE – Inland Revenue Media Briefing		C

The redactions on items 2 and 3 are consistent with the redactions in **s 9(2)(a)** OIA (25OIA1586), sent 17 December.

#### Information to withhold in full

We identified 1 letter in scope of the request for documents regarding how to address the IR's concerns/decision on whether to contact the TPU directly. This was a draft letter shared with legal services seeking their legal advice. Therefore, we have decided to withhold in full under section 9(2)(h) of the OIA, to maintain legal professional privilege. I have not attached this.

	Document title	Decision
1.	Draft letter to Taxpayers' union.docx	Withheld in full under section 9(2)(h).

#### Information to refuse

22a. Request for transcript is refused under section 18(e), document does not exist.

However, we provided [REDACTED] with the recording of the conference.

22d. is refused under section 18(d), the request lacks due particularity and IR does not hold any information nor is required to create information to respond to this request.

24a. is not an OIA, rather a request for a justification/explanation.

#### Consultation

Corporate Legal, the media team, the Privacy Officer, and the Deputy Commissioner of CCS-I have been consulted on this OIA.

**OIA publication**

We do not intend to publish this OIA.

**Due date to requestor**

Inland Revenue plans on sending out this response by 18 January 2025, however I plan on sending the response by EOD tomorrow.

Ngā mihi

Alex

Alex Lockhart | Senior Ministerial Advisor | Governance & Ministerial Services

Enterprise Design & Integrity | Inland Revenue | Te Tari Taake

E: s 9(2)(a)



26 March 2025

[Redacted]

Dear [Redacted]

Thank you for your letters of 29 January 2025 in which you requested information under the Official Information Act 1982 (OIA). Your full request is attached as **Appendix A**.

On 27 February 2025 I extended the timeframe to respond to questions 22(i), 22(l) and 22(m) of your request by 20 working days.

**Information released**

***22(i) All communications regarding the independent review carried out by Geof Nightingale, as referenced at page 10 of the IR’s Response Letter***

The communications in scope of your request are outlined in **Table 5** below, along with my decisions. Communications released to you are attached as **Appendix F**. Where information is withheld, or refused, the following sections of the OIA apply:

- 9(2)(a) – to protect the privacy of natural persons; for example, by redacting individual’s email addresses and phone numbers,
- 9(2)(b)(ii) – protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information; for example, redacting an hourly rate charged,
- 9(2)(h) – to maintain legal professional privilege,
- 9(2)(k) – to prevent the disclosure or use of official information for improper gain or improper advantage; for example, redacting a purchase order number, and
- 18(c)(i) – where making the requested information available would be contrary to the provisions of a specified enactment, namely Inland Revenue’s confidentiality obligations in section 18(1) of the Tax Administration Act 1994 (TAA). Further, section 18(3) (in conjunction with section 143C(1)(a) of the TAA) prevents the Commissioner of Inland Revenue from disclosing any item of revenue information if the release of the information would adversely affect the integrity of the tax system or prejudice the maintenance of the law.

**Table 5: Communications regarding the independent review carried out by Geof Nightingale**

Item	Title	Decision
1.	EMAIL: Re: Review report - TAA obligations	Released with redactions under section 9(2)(a).
2.	EMAIL: YN1015043 NZBN 9429051610968 - ATTACHMENT: Independent review invoice.pdf	Released with redactions under sections 9(2)(a), 9(2)(k), and 18(c)(i).  Attachment released with redactions under sections 9(2)(a), 9(2)(b)(ii), 9(2)(k), and 18(c)(i).
3.	EMAIL: Re: Your final Report	Released with redactions under section 9(2)(a).
4.	EMAIL: Draft independent review - strictly confidential - ATTACHMENT: DRAFT Independent Review 011124.pdf	Released with redactions under section 9(2)(a).  Attachment released with redactions under sections 9(2)(a) and 9(2)(h).
5.	EMAIL: Re: Timing of your Report	Released with redactions under section 9(2)(a).
6.	EMAIL: Re: Independent review - updated report	Released with redactions under section 9(2)(a).
7.	EMAIL: Independent review - updated report	Released with redactions under section 9(2)(a).
8.	EMAIL: Purchase Order	Released with redactions under sections 9(2)(a) and 9(2)(k).
9.	EMAIL: RE: Independent review - additional information	Released with redactions under section 9(2)(a).
10.	EMAIL: RE: Independent review - additional meeting	Released with redactions under sections 9(2)(a) and 9(2)(h).
11.	EMAIL: Meeting with Karen Whitiskie (Legal Services)	Released with redactions under section 9(2)(a).
12.	EMAIL: Re: Meetings	Released with redactions under section 9(2)(a).

Item	Title	Decision
13.	EMAIL: Independent Review - Signed EL - ATTACHMENT: IR Independent Review EL 220124 (signed).pdf	Released with redactions under section 9(2)(a). Attachment released with redactions under sections 9(2)(a) and 9(2)(b)(ii).
14.	EMAIL: Independent Review - draft engagement letter - ATTACHMENT: IR Independent Review EL 220124 (draft).pdf	Released with redactions under section 9(2)(a). Attachment released with redactions under section 9(2)(a).
15.	EMAIL: Re: Confidentiality Form for completion - ATTACHMENT: IR 813 GN signed.pdf	Released with redactions under section 9(2)(a). Attachment released with redactions under section 9(2)(a).
16.	EMAIL: Confidentiality Form for completion - ATTACHMENT: IR-813-Declaration-of-confidentiality.pdf	Released with redactions under section 9(2)(a). Attachment released in full.

**22(1) All communications with social media platforms regarding the securing of hashed data, use of hashed data, and deletion of hashed data, sent, received or made between 1 January 2024 to present;**

I have identified 3 email threads in scope of this part of your request, attached as **Appendix H. Table 6** outlines my decision on release. Some information has been withheld under section 9(2)(a) of the OIA. Different individual names are denoted in the appendices by the applicable code (i.e. 'IR 7').

*Table 6: Communications with social media platforms regarding hashing*

Item	Title	Decision
1.	EMAIL: Re: Update required: Attorney-Client Privileged and Confidential	Released with redactions under section 9(2)(a).
2.	EMAIL: Re: URGENT R NZ Query - requires 1-1 relationship support from Meta (urgent)	Released with redactions under section 9(2)(a).
3.	EMAIL: Re: FW: Update Required: IR NZ - query	Released with redactions under section 9(2)(a).

***22(m) All communications from social media platforms including the words "will be deleted" or "has been deleted" in relation to hashed data, between 1 January 2023 and 1 January 2025;***

I have identified 1 email thread in scope of your request, attached as **Appendix I**. Some information has been withheld under section 9(2)(a) of the OIA. Different individual names are denoted in the appendices by the applicable code.

As required by section 9(1) of the OIA, I have considered whether the grounds for withholding the information requested is outweighed by the public interest. In this instance, I do not consider that to be the case.

**Right of review**

If you disagree with my decision on your OIA request, you can ask an Inland Revenue review officer to review my decision. To ask for an internal review, please email the Commissioner of Inland Revenue at: [CommissionersCorrespondence@ird.govt.nz](mailto:CommissionersCorrespondence@ird.govt.nz).

Alternatively, under section 28(3) of the OIA, you have the right to ask the Ombudsman to investigate and review my decision. You can contact the office of the Ombudsman by email at: [info@ombudsman.parliament.nz](mailto:info@ombudsman.parliament.nz).

If you choose to have an internal review, you can still ask the Ombudsman for a review.

**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



Pip Knight  
**Service Leader, Marketing and Communications**



**New Requests**

21. [REDACTED]
- a. Any advice and/or communication and/or decisions relating to whether to raise concerns or issues with public statements made by [REDACTED] and/or the Taxpayers' Union regarding the IR use of custom lists, with [REDACTED] and/or [REDACTED] staff.
  - b. Any advice and/or communication and/or decisions as to statements made by the Taxpayers' Union that the IR considered misrepresented facts.
  - c. Any advice and/or communication and/or decisions as to whether and how the IR wanted the Taxpayers' Union to address IR's concerns regarding information published in regard to the hashing of data; and
  - d. Any information, including communications, as to how and when IR became aware of any Taxpayers' Union communications regarding the custom list use/hashing of data.

**Further Requests**

22. We further request as under the OIA, the following information held by IR:
- a. Information regarding IR's redaction of the Draft Media Briefing Script on page 24 of the IR's Response Letter, as to what the "free and frank" opinion subject matter is, who is expressing the opinion and to whom, and whether the Taxpayers' Union is mentioned;
  - b. Any information as to what "examination" entails as referenced on page 11 of the IR's Response Letter in regards to the IR "examining the circumstances surrounding" the unintended disclosures, including (but not limited to), the terms of reference, who was

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<sup>1</sup> Section 2(1).

<sup>2</sup> 507682302 at [11.2.4], and see Committee on Official Information (the Danks Committee) *Towards Open Government, Supplementary Report* (Government Printer, Wellington, July 1981) at [1.07].



- undertaking the examination, who was consulted, the result of the examination, and any conclusions reached;
- c. A copy of the IR's code of conduct;
  - d. the IR's "written approvals" signing off the disclosure of information to the three platforms as referenced at page 14 of the IR's Response Letter;
  - e. the first privacy assessment completed for Facebook, and the updated privacy assessment generated in 2024 following media commentary, as referred to at page 15 of the IR's Response Letter;
  - f. the letters sent to each "group" of affected persons, as referenced at [25] on page 19 of the IR's Response Letter;
  - g. the privacy training modules referenced at [27] on page 20 of the IR's Response Letter;
  - h. Information on what and who IR were referring to when it said, at [32] of page 21, that it was alleged IR had "sold" customer details to the social media platforms;
  - i. All communications regarding the independent review carried out by Geof Nightingale, as referenced at page 10 of the IR's Response Letter;
  - j. All communications on steps taken since the independent review was conducted;
  - k. Any information as to whether there have been any staff of IR subject to investigation or a disciplinary process for the leaking of the taxpayer information via email to the social media platforms, and if so what investigation and disciplinary action was taken. If not, why was no such action taken;
  - l. All communications with social media platforms regarding the securing of hashed data, use of hashed data, and deletion of hashed data, sent, received or made between 1 January 2024 to present;
  - m. All communications from social media platforms including the words "will be deleted" or "has been deleted" in relation to hashed data, between 1 January 2023 and 1 January 2025;
  - n. All communications with other Government agencies regarding their use of custom audience lists, as referenced at page 18 of the IR's Response Letter; and
  - o. All communications with the Minister of Revenue (or members of his office) regarding the letter we sent on 29 November 2024, or the letters sent by IR on 3 December 2024 or 20 December 2024.
23. For clarity, references to "communications" includes the following information (without limitation) that is made, sent or received by IR or any employee or contractor of IR:
- a. Documents, emails, recordings, faxes and correspondence;
  - b. Memos, minutes, meeting notes, reports, agendas and policy documents;
  - c. External adviser, researcher and other contractor communication and invoices, including all those in electronic form.
24. "Information" includes (without limitation) any knowledge that IR holds, whether recorded or otherwise.
25. We expect the answers to be straightforward and seek this information as soon as possible. Please let us have the information as it becomes available (i.e. do not delay your reply to our requests till it is all available). If you expect to charge for assembling it please advise of the charges for each component as you become aware of what it is likely to be.
-

26. We do not wish to be an unnecessary burden on you or your staff. If clarification of any of this request is needed, please call or email us. Likewise, if a request proves burdensome, please give us an opportunity to adjust it so as to be more specific or suited to your information systems.

Yours faithfully



Appendix

F

**From:** Geof Nightingale <s 9(2)(a)>

**Sent:** Friday, 1 November 2024 1:51 pm

**To:** Michelle Redington <s 9(2)(a)>

**Cc:** Jay Harris <s 9(2)(a)>; Suzanne Sherris <s 9(2)(a)> nz>; Joanne

Petrie <s 9(2)(a)>; Karen Whitiskie <s 9(2)(a)>

**Subject:** Re: Review report - TAA obligations

**External Email CAUTION:** Please take **CARE** when opening any links or attachments.

Kia ora Michelle,

That looks great, thanks.

I will revise my draft review letter accordingly once I've had all the feedback.

Ngā mihi nui

Geof

Geof Nightingale Advisory Ltd

s 9(2)(a)

<https://www.linkedin.com/in/geofnightingale/>

On Fri, 1 Nov 2024 at 13:41, Michelle Redington S 9(2)(a) wrote:

Kia ora Geof,

Further to our discussion, below outlines where I believe IR has landed in relation to the Review and TAA obligations.

We have decided to include in the Review report, at the end of section 8.1 Key findings / Use of custom audience lists and privacy, the following: (note SRI is Sensitive Revenue Information)

“SRI is to be kept confidential under the TAA and not to be disclosed unless the disclosure is specifically permitted under the TAA.

Inland Revenue takes its TAA obligations in relation to taxpayer confidentiality seriously and has internal processes for signing off the disclosure of information. Written approval has been located for each of the three platforms used but, given organisational and personnel changes over the last 10 years, there are gaps in timing for that documentation. However, we have been able to identify that certain campaigns in those time gaps involved someone with the delegated authority for disclosing the information and who was very familiar with IR’s confidentiality obligations.”

We have also prepared two Q&A’s separate to the report:

**Was there a breach of the TAA?**

Aside from the two specific instances previously noted, we’re not aware of any other unintentional disclosures.

**Were the disclosures authorised under the TAA?**

IR takes its TAA obligations in relation to taxpayer confidentiality seriously and has internal processes for signing off the disclosure of information. We have located written approvals for each of the three platforms used but, given organisational and personnel changes over the last 10 years, there are gaps in timing for that documentation. However, we have been able to identify that certain campaigns in those time gaps involved someone with the delegated authority for disclosing the information and who was very familiar with IR’s confidentiality obligations.”

Happy to discuss.

Ngā mihi nui,  
Michelle

Michelle Redington (*she/her*)

Chief Tax Counsel | Tax Counsel Office | Inland Revenue  
Kaitohutohu nui a te tāke | Te Tari o te Rōia Tāke | Te Tari Taake

T s 9(2)(a) E s 9(2)(a) | [www.ird.govt.nz](http://www.ird.govt.nz)

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**From:** [Geof Nightingale](#)  
**To:** s 18(c)(1) - 18(3) TAA  
**Cc:** [Joanne Petrie](#)  
**Subject:** s 9(2)(k) NZBN 9429051610968  
**Date:** Wednesday, 6 November 2024 4:47:08 pm  
**Attachments:** [Independent Review #18.pdf](#)

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Kia ora,

Please find attached my invoice under Purchase number s 9(2)(k)

Ngā mihi nui  
Geof

Geof Nightingale Advisory Ltd  
s 9(2)(a)

<https://www.linkedin.com/in/geofnightingale/>

**Geof Nightingale Advisory Ltd**  
29 Awatea Rd  
Parnell  
AUCKLAND 1052

s 9(2)(a)

**TAX INVOICE**

**GST No:** s 18(c)(i) - 18(1) TAA

**NZBN: 9429051610968**

<b>TO:</b> <b>Te Tari Taake   Inland Revenue</b> By email: s 18(c)(i) - 18(3) TAA cc: s 9(2)(a)  <b>Purchase number:</b> s 9(2)(k)	<b>Invoice no:</b> <b>Date issued:</b> <b>Payment due by:</b>	018 6 November 2024 20 November 2024
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Description of services:	Fees
<ul style="list-style-type: none"><li>Independent review of Inland Revenue's draft review report titled "Review and Analysis of Social Media Usage for Custom Audiences" in accordance with our engagement letter dated 22 October 2024.</li><li>Time spent: 23 hours s 9(2)(b)(ii)</li></ul>	
<b>Fee sub-total</b> <b>Disbursements</b> <b>GST @ 15%</b>	s 9(2)(b)(ii)
<b>Total amount to pay</b>	

Please make payment to GD Nightingale s 18(c)(i) - 18(1) TAA

**Many thanks for your instructions. If you have any queries please don't hesitate to call me on** s 9(2)(a)

**From:** [Geof Nightingale](#)  
**To:** [Joanne Petrie](#)  
**Subject:** Re: Your final Report  
**Date:** Monday, 4 November 2024 10:16:34 am

**External Email CAUTION:** Please take **CARE** when opening any links or attachments.

Kia ora Jo,

I will update the report for that and for the report version you sent through Friday. I will send through the updated report later this afternoon as I've got a couple of meetings shortly.

Was there any other feedback from the rest of the team that I need to incorporate?

Ngā mihi nui  
Geof

Geof Nightingale Advisory Ltd  
s 9(2)(a)

<https://www.linkedin.com/in/geofnightingale/>

On Mon, 4 Nov 2024 at 10:11, Joanne Petrie <s 9(2)(a)> wrote:

[IN CONFIDENCE RELEASE EXTERNAL]

[IN CONFIDENCE RELEASE EXTERNAL]

Kia ora

I hope you had a lovely weekend

Just following up on your final report. Will you include in that your acknowledgement about being pleased to see that we know the importance of being able to contact customers etc and the need for us to be able to do this?

I look forward to receiving your final version which we will then put up on our website along with the other documentation post the Press Conference which is scheduled for tomorrow, Tuesday 5 November at 11am.

Nga mihi

Jo

Jo Petrie

Team Lead & Management Support (CE & DC ED&I) – Executive Services

Enterprise Design & Integrity

Inland Revenue

PO Box 2198

Asteron Centre

55 Featherston Street

WELLINGTON 6011

Phone: s 9(2)(a)

Email: s 9(2)(a)

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**From:** [Geof Nightingale](#)  
**To:** [Joanne Petrie](#)  
**Subject:** Draft independent review - strictly confidential  
**Date:** Friday, 1 November 2024 8:52:22 am  
**Attachments:** [DRAFT Independent Review 011124 .pdf](#)

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**External Email CAUTION:** Please take **CARE** when opening any links or attachments.

Kia ora Jo,

Attached is my draft independent review letter for Inland Revenue's consideration.

I am available to discuss any aspect of the review at any time.

Ngā mihi nui  
Geof

Geof Nightingale Advisory Ltd  
s 9(2)(a)

<https://www.linkedin.com/in/geofnightingale/>

Joanne Petrie  
Team Lead & Management Support (CE & DC ED&I) – Executive Services  
Enterprise Design & Integrity  
Inland Revenue  
WELLINGTON 6011

1 November 2024

Tēnā koe Jo,

This letter records the outcomes of my independent review of Inland Revenue’s draft review report titled “Review and Analysis of Social Media Usage for Custom Audiences” (the Draft Review Report).

My review has been conducted in accordance with my engagement letter dated 22 October 2024.

Thank you for your time and the time and prompt engagement of Inland Revenue officials who I met with in the course of the review.

### **Summary**

Based on my review of the report, its associated references and my discussions with key Inland Revenue officials involved in the review, the Draft Review Report reflects a careful and considered review of the custom audience programme. The scope of the custom audience review has been appropriate to consider the concerns raised with the custom audience programme. The findings are well supported and clearly set out. I have not identified any unaddressed concerns. The review identifies some areas for further consideration by Inland Revenue.

In my view the Draft Review Report could be improved by:

1. Emphasising the value of the custom audience programme to assist customers access their entitlements and meet their obligations and the contribution that makes to the Commissioner’s duty of care and management under the Tax Administration Act 1994 (the TAA).
2. Including a section that sets out the legal framework against which the custom audience programme is carried out and addressing the lawfulness of the custom audience programme under the TAA.

3. Providing some more detail and emphasis on the privacy threshold assessments conducted and the findings.
4. Clearly separating out the review of the custom audience programme in principle from the two actual breaches identified in the course of the review.

## **Background**

Since 2014 Inland Revenue has contracted social media platforms to provide targeted communications to customers to remind them of their obligations and to make them aware of their potential entitlements. This is intended to provide better service to customers.

In order to target relevant messages to specific customer groups, some customer details are provided to the social media platforms on a de-identified and encrypted basis to enable the platforms to generate custom audiences. In response to concerns raised recently by the public in the media and in order to respond to requests made under the Official Information Act 1982 and the Privacy Act 2020, Inland Revenue has stopped its custom audience programme and undertaken a detailed internal review of its engagement with social media platforms to determine if there is a threat or risk to customer privacy.

The internal review is documented in the Draft Review Report. That report, once finalised, is intended to be released to the public at a press conference by the Commissioner of Inland Revenue.

## **Scope and timing of the independent review**

The scope and timing of the independent review is set out in appendix one.

Meetings held with relevant Inland Revenue officials in conjunction with the independent review are set out in appendix two.

My review considered two versions of the Draft Review Report:

1. The original version was provided on Thursday 24 October 2024 to enable the review to commence while Inland Revenue continued to work on the review.
2. An updated version was provided on Wednesday 30 October 2024.

My independent review is based on the updated version.

**[Note for IR: I still need access to redacted LinkedIn information in sections 5.0 and 6.0]**

## Scope of the custom audience review

The scope of the custom audience review that underpins the Draft Report Report seems appropriate to consider the concerns raised by the public with the custom audience programme. The officials that I have met with all felt that the scope was adequate from their perspectives and that there were no unaddressed matters of concern. Officials acknowledge that the review raises issues that require further consideration and identified two specific breaches that require further review.

The scope of the review set out in section 1.1 of the Draft Review Report does not refer to work undertaken to consider the custom audience programme in terms of the TAA <sup>s 9(2)(h)</sup> .

## Matters that may improve the Draft Review Report:

In the course of my review I have identified the following matters that should be considered in finalising the Draft Review Report.

### 1. The value of the custom audience programme to tax administration

The Draft Review Report should emphasise the value of the custom audience programme in administering the tax system and supporting customers.

The Commissioner has a statutory duty to protect the integrity of the tax system and is charged with a duty of care and management of the tax system.<sup>1</sup> In particular, the Commissioner is required to have regard to the importance of promoting compliance, including voluntary compliance, by all persons with the Inland Revenue Acts.<sup>2</sup>

The Draft Review Report does briefly reflect that contacting customers supports the integrity of the tax system but I believe that this could be a matter of greater emphasis in the report. Essentially, the “why” of using custom audiences is to help the Commissioner fulfil his duty of care and management of the tax system and to provide the best customer support that he can using modern communication channels - which in this case involves targeted communications in highly accessible ways that help customers meet their legal obligations or access their legal entitlements.

### 2. Legal framework for the custom audience programme

The Draft Review Report should include a specific section setting out in an accessible fashion the legal framework against which the review has assessed the custom audience programme and Inland Revenue’s conclusion that the custom audience programme was in principle lawful (acknowledging the two specific breaches identified that were not).

The Privacy Act 2020 obligations are covered in a number of places in the report but it may be helpful to set them out upfront in this section.

<sup>1</sup> Sections 6 and 6A of the TAA.

<sup>2</sup> Section 6A(2)(b) of the TAA.

The Commissioner's duty of care and management for the tax system is noted above. However, in undertaking his administration, the Commissioner also has significant confidentiality obligations under the TAA including:

- The rights of people to have their individual affairs kept confidential<sup>3</sup>;
- The responsibility of Inland Revenue to maintain confidentiality of the affairs of people<sup>4</sup>;
- The need to keep all sensitive revenue information confidential<sup>5</sup>.

Despite those confidentiality obligations, Inland Revenue has the ability to make permitted disclosures of sensitive revenue information in certain circumstances in order to carry out or support a lawful function of the Commissioner administering the tax system<sup>6</sup>.

Inland Revenue communicates those confidentiality obligations to customers in several ways:

- In its Charter: *"We will treat all information about you as private and confidential, and keep it secure. We will only use or disclose it in accordance with the law."*
- In its Privacy Policy which includes specific reference to the use of personal information in a secure way for communication purposes.

Based on the Privacy Threshold Assessment originally undertaken and updated in September 2024, I understand that Inland Revenue is of the view that the custom audience programme with its safeguards is likely a permitted disclosure under the TAA and therefore within the terms of the Charter and the Privacy Policy.

s 9(2)(h)

However, I believe that to improve the value of the Draft Review Report in restoring public confidence, it is important for Inland Revenue to address in the Draft Review Report the issue of whether it was acting lawfully under the TAA.

### 3. Elevate the visibility of the Privacy Threshold Assessment

The Draft Review Report should specifically record the Privacy Threshold Assessment originally undertaken and updated in September 2024 and its findings.

The Privacy Threshold Assessment is not specifically examined in the Draft Review Report and is only raised obliquely by way of a recommendation that Privacy Impact Assessments are updated on set review dates over time. The Privacy Threshold Assessment originally

<sup>3</sup> Section 6(2)(c) of the TAA.

<sup>4</sup> Section 6(2)(e) of the TAA.

<sup>5</sup> Section 18 of the TAA.

<sup>6</sup> Section 18D(1) and (2), and Schedule 7, Part A, clause 11 of the TAA.

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undertaken and updated in September 2024 is an important process that demonstrates care and diligence. It shows how the Commissioner sought to protect customer data and act lawfully.

**4. Separate the identified breaches from the in principle custom audience programme review.**

The Draft Review Report should separate the two identified breaches from the in principle review of the custom audience programme.

In the course of the review, two specific breaches were identified. Those two breaches are disclosed and addressed in the key findings section 8 and in the executive summary.

Both breaches appear to have occurred because the rules of the custom audience programme were not properly followed. The breaches while regrettable and requiring review do not in themselves cast doubt on the custom audience programme.

In order to clearly distinguish between the in principle review of the custom audience programme and the fact that in two instances, the programme policies were not properly applied leading to breaches, it may be useful in the Draft Review Report to deal with the breaches in a separate section so that the key findings relate to the custom audience programme, and the breaches are treated as a separate matter.

I am happy to discuss any matters in relation to my independent review.

Ngā mihi nui

Geof Nightingale, FCA, CMInstD

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**Appendix one:****Extract from engagement letter of 22 October 2024:*****“Scope of Services***

*You have requested that we provide an independent review of the draft internal report. In undertaking that independent review you will provide us access to the report, the authors of the report, other relevant Inland Revenue officials, and any background materials that might be required.*

*The intended deliverables are:*

- *A draft independent review report*
- *A final independent report intended for public release*
- *Engagement with media if required.*

*The indicative timings are:*

- *Thursday, 24 October 2024 - draft report available*
- *Week of 29 October 2024 - meetings with relevant officials*
- *Friday 1 November 2024 - draft independent review report to IR*
- *Monday 3 November 2024 - IR review comments*
- *Tuesday 4 November 2024 - final independent review report.”*

**Appendix two:****Meetings with Inland Revenue officials:**

18 October 2024	Peter Mersi, Commissioner of Inland Revenue James Grayson, Deputy Commissioner Customer and Compliance Services Joanne Petrie, Team Lead & Management Support (CE & DC ED&I) – Executive Services
22 October 2024	Joanne Petrie, Team Lead & Management Support (CE & DC ED&I) – Executive Services
29 October 2024	Jay Harris, Chief Information Security Officer
29 October 2024	Mike Cunnington, Deputy Commissioner Enterprise Services
29 October 2024	Dawn Swan, Privacy Officer
30 October 2024	Michelle Redington, Chief Tax Counsel
30 October 2024	Pip Knight, Service Leader, Marketing and Communications
31 October 2024	James Grayson, Deputy Commissioner Customer and Compliance Services

**From:** [Geof Nightingale](#)  
**To:** [Joanne Petrie](#)  
**Subject:** Re: Timing of your Report  
**Date:** Thursday, 31 October 2024 3:25:44 pm

**External Email CAUTION:** Please take **CARE** when opening any links or attachments.

Hi Jo,

I plan to send it through by 10am tomorrow.

Ngā mihi  
Geof

Geof Nightingale Advisory Ltd  
s 9(2)(a)

<https://www.linkedin.com/in/geofnightingale/>

On Thu, 31 Oct 2024 at 15:20, Joanne Petrie <s 9(2)(a)> wrote:

[UNCLASSIFIED]

[UNCLASSIFIED]

Kia ora Geof

Just wanted to check in with you to see if you have any estimation of when you might send your Report through tomorrow? Just lining things up at our end

Nga mihi  
Jo

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**From:** [Geof Nightingale](#)  
**To:** [Joanne Petrie](#)  
**Subject:** Re: Independent review - updated report  
**Date:** Wednesday, 30 October 2024 11:55:51 am

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Hi Jo,

An updated version would be great thanks.

Ngā mihi  
Geof

Geof Nightingale Advisory Ltd  
s 9(2)(a)

<https://www.linkedin.com/in/geofnightingale/>

On Wed, 30 Oct 2024 at 11:54, Joanne Petrie <s 9(2)(a)> wrote:

[UNCLASSIFIED]

[UNCLASSIFIED]

Kia ora Geof

I know that a bit of work has also been done/is being done to round out each section from a contextual/conclusion perspective. I wonder if we look to get you an updated Report?

Let me know your thoughts.

Nga mihi

Jo

---

**From:** Geof Nightingale <s 9(2)(a)>

**Sent:** Wednesday, 30 October 2024 9:24 am  
**To:** Joanne Petrie <s 9(2)(a) >  
**Subject:** Independent review - updated report

**External Email CAUTION:** Please take **CARE** when opening any links or attachments.

Mōrena Jo,

The draft report that I am working on was provided on Thursday evening. In that report there are some minor redactions in relation to LinkedIn. Jay Harris advised me that those were simply because at the time of releasing the draft to me, LinkedIn had yet to confirm the accuracy of those representations by IR. Jay believes this has now been received from LinkedIn.

For completeness, would it be possible to get a copy of the redacted sections?

Ngā mihi nui

Geof

Geof Nightingale Advisory Ltd

s 9(2)(a)

<https://www.linkedin.com/in/geofnightingale/>

This email and any attachment may contain confidential information. If you have received this email or any attachment in error, please delete the email / attachment, and notify the sender. Please do not copy, disclose or use the email, any attachment, or any information contained in them. Consider the environment before deciding to print: avoid printing if you can, or consider printing double-sided. Visit us online at [ird.govt.nz](http://ird.govt.nz)

**From:** [Geof Nightingale](#)  
**To:** [Joanne Petrie](#)  
**Subject:** Independent review - updated report  
**Date:** Wednesday, 30 October 2024 9:24:26 am

---

**External Email CAUTION:** Please take **CARE** when opening any links or attachments.

Mōrena Jo,

The draft report that I am working on was provided on Thursday evening. In that report there are some minor redactions in relation to LinkedIn. Jay Harris advised me that those were simply because at the time of releasing the draft to me, LinkedIn had yet to confirm the accuracy of those representations by IR. Jay believes this has now been received from LinkedIn.

For completeness, would it be possible to get a copy of the redacted sections?

Ngā mihi nui  
Geof

Geof Nightingale Advisory Ltd  
s 9(2)(a)

<https://www.linkedin.com/in/geofnightingale/>

**From:** [Joanne Petrie](#)  
**To:** [Geof Nightingale](#); s 9(2)(a)  
**Cc:** [Carol Anne Paul](#)  
**Subject:** Purchase Order  
**Date:** Tuesday, 29 October 2024 8:45:16 am

---

[UNCLASSIFIED]

Morena Geof

I hope you had a great long weekend

Please use the following Purchase Order number for invoicing the piece of work:  
s 9(2)(k)

Nga mihi  
Jo

Jo Petrie  
Team Lead & Management Support (CE & DC ED&I) – Executive Services  
Enterprise Design & Integrity  
Inland Revenue  
PO Box 2198  
Asteron Centre  
55 Featherston Street  
WELLINGTON 6011  
Phone: s 9(2)(a)  
Email: s 9(2)(a)

**From:** [Joanne Petrie](#)  
**To:** [Geof Nightingale](#)  
**Subject:** RE: Independent review - additional information  
**Date:** Tuesday, 29 October 2024 3:51:37 pm

---

[UNCLASSIFIED]

Kia Geof

Yes, of course – will send her an email now.

Hope the meetings have all gone well today – let me know if there's anything further.

Nga mihi  
Jo

---

**From:** Geof Nightingale s 9(2)(a)  
**Sent:** Tuesday, 29 October 2024 3:49 pm  
**To:** Joanne Petrie s 9(2)(a)  
**Subject:** Independent review - additional information

**External Email CAUTION:** Please take **CARE** when opening any links or attachments.

Kia ora Jo,

Dawn Swan mentioned that she had updated the original 2016 Privacy Impact Assessment in September this year and that this has been provided to a number of interested parties under the OIA.

Dawn is happy to provide me with a copy. I said that I would request it through you so that you can keep track of what additional information I have accessed.

Could you ask Dawn to forward me a copy of the updated PIA?

Ngā mihi nui  
Geof

Geof Nightingale Advisory Ltd  
s 9(2)(a)

<https://www.linkedin.com/in/geofnightingale/>

**From:** [Joanne Petrie](#)  
**To:** [Geof Nightingale](#)  
**Subject:** RE: Independent review - additional meeting  
**Date:** Tuesday, 29 October 2024 4:47:27 pm

---

[UNCLASSIFIED]

Kia ora Geof

I've popped a meeting in for tomorrow at 11am

Nga mihi  
Jo

---

**From:** Geof Nightingale s 9(2)(a)  
**Sent:** Tuesday, 29 October 2024 3:08 pm  
**To:** Joanne Petrie s 9(2)(a)  
**Subject:** Independent review - additional meeting

**External Email CAUTION:** Please take **CARE** when opening any links or attachments.

Kia ora Jo,

Could you arrange one additional meeting for me?

I would be keen to chat with Michelle Redington if possible.

The context is that I have an initial concern that the draft report does not adequately address the Commissioner's obligations and permissions around data use under the TAA. I

s 9(2)(h)

Let me know if that's possible? I will be very flexible on timing as I suspect Michelle's diary is full.

Ngā mihi nui  
Geof

Geof Nightingale Advisory Ltd

s 9(2)(a)

<https://www.linkedin.com/in/geofnightingale/>

**From:** [Joanne Petrie](#)  
**To:** [Geof.Nightingale](#) s 9(2)(a)  
**Subject:** Meeting with Karen Whitiskie (Legal Services)  
**Date:** Friday, 25 October 2024 8:14:09 am

---

[UNCLASSIFIED]

Morena Geof

I will cancel the meeting with Karen Whitiskie from our Legal Services area given legal privilege. If you do have any questions in this area, could you please send me an email and I will pass these on to Karen to consider if or how they can be answered.

Have a great Friday and long weekend!

Nga mihi  
Jo

Jo Petrie  
Team Lead & Management Support (CE & DC ED&I) – Executive Services  
Enterprise Design & Integrity  
Inland Revenue  
PO Box 2198  
Asteron Centre  
55 Featherston Street  
WELLINGTON 6011  
Phone: s 9(2)(a)  
Email: s 9(2)(a)

**From:** [Geof Nightingale](#)  
**To:** [Joanne Petrie](#)  
**Subject:** Re: Meetings  
**Date:** Wednesday, 23 October 2024 8:08:45 am

**External Email CAUTION:** Please take **CARE** when opening any links or attachments.

Mōrena Jo,

Yes, a quick catch up with James would be great. Thank you.

Ngā mihi  
Geof

Geof Nightingale Advisory Ltd  
s 9(2)(a)

<https://www.linkedin.com/in/geofnightingale/>

On Wed, 23 Oct 2024 at 8:07 AM, Joanne Petrie <s 9(2)(a)> wrote:

[UNCLASSIFIED]

[UNCLASSIFIED]

Morena Geof

I was wondering if you wanted to meet with James Grayson also next week? James has been running this incident as Mike has been overseas and only returned and picked this up a week or so ago.

Please let me know and I'll add him to the list I'll start sending appointments through for these today – they'll come from my diary but I won't be in attendance

Nga mihi

Jo

Jo Petrie

Team Lead & Management Support (CE & DC ED&I) – Executive Services

Enterprise Design & Integrity

Inland Revenue

PO Box 2198

Asteron Centre

[55 Featherston Street](#)

[WELLINGTON 6011](#)

Phone: s 9(2)(a)

Email: s 9(2)(a)

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**From:** [Geof Nightingale](#)  
**To:** [Joanne Petrie](#)  
**Subject:** Independent Review - Signed EL  
**Date:** Tuesday, 22 October 2024 9:35:15 am  
**Attachments:** [IR Independent Review EL 221024 \(signed\).pdf](#)

---

**External Email CAUTION:** Please take **CARE** when opening any links or attachments.

Kia ora Jo,

Thanks for your time. Attached is my engagement letter updated for fees as discussed and signed.

Thanks for arranging the various team meetings for the review.

Ngā mihi nui  
Geof

Geof Nightingale Advisory Ltd  
s 9(2)(a)

<https://www.linkedin.com/in/geofnightingale/>

**Geof Nightingale Advisory Ltd**  
**29 Awatea Rd**  
**Parnell**  
**AUCKLAND 1052**  
s 9(2)(a)  
s 9(2)(a)

---

**CONFIDENTIAL**

Joanne Petrie  
Team Lead & Management Support (CE & DC ED&I) – Executive Services  
Enterprise Design & Integrity  
Inland Revenue  
WELLINGTON 6011

22 October 2024

Dear Jo,

Thank you for engaging us to assist you with an independent review.

I will be your point of contact and I will provide the services to you.

**Who we are acting for**

We will act for Inland Revenue.

In undertaking our independent review we will work with Inland Revenue officials as instructed. We will take instructions in relation to this matter from you, Peter Mersi and James Grayson.

**Background**

In recent years, Inland Revenue has contracted social media platforms to provide targeted communications to customers to remind them of their obligations and to make them aware of potential entitlements. This is intended to provide better service to customers.

In order to target relevant messages to specific customer groups, some customer details are provided to the social media platforms on an encrypted basis. In response to concerns raised recently by the public in the media and in order to respond to formal Official Information Act 1982 requests, Inland Revenue has suspended its engagement with the social media platforms and undertaken a detailed internal review of its engagement with social media platforms to determine if there is a threat or risk to customer privacy.

The internal review will be documented in a report. That report, once finalised, is intended to be released to the public at a press conference by the Commissioner of Inland Revenue provisionally scheduled for 5 November 2024.

## Scope of Services

You have requested that we provide an independent review of the draft internal report. In undertaking that independent review you will provide us access to the report, the authors of the report, other relevant Inland Revenue officials, and any background materials that might be required.

The intended deliverables are:

- A draft independent review report
- A final independent report intended for public release
- Engagement with media if required.

The indicative timings are:

- Thursday, 24 October 2024 - draft report available
- Week of 29 October 2024 - meetings with relevant officials
- Friday 1 November 2024 - draft independent review report to IR
- Monday 3 November 2024 - IR review comments
- Tuesday 4 November 2024 - final independent review report.

These services will be provided in accordance with our terms of business attached in the appendix to this letter.

In addition to our usual obligations of confidentiality expressed in clause 4 of our terms of business we note that our director Geof Nightingale has also signed an IR 813 Declaration of confidentiality in terms of section 18 of the Tax Administration Act 1994. Where there is any conflict between clause 4 of our terms of business and the IR 813 Declaration of confidentiality, the obligations under section 18 of the Tax Administration Act 1994 shall prevail.

## Period of Engagement

This engagement will start on the date that you sign and return this engagement letter to us.

The engagement will conclude once the final report has been released and at the end of the media coverage of the press conference.

If you require advisory services beyond the initial conclusion of the engagement in relation to this matter, we can, if mutually agreed, extend the period of this engagement to cover a further period.

## Fees

Our fees will be based on a rate of s 9(2)(b)(ii) per hour plus GST, plus any pre-agreed disbursements such as travel. We will seek your pre-approval before incurring any disbursements.

It is difficult to accurately estimate the time required for this work upfront as it will depend on factors such as the extent of the documentation to be reviewed, the level of complexity of the potential issues and the extent of engagement with you.

However, we estimate that scope of services could involve the following costs:

Services	Estimated Hours	Fees (ex GST)
Initial briefing and engagement establishment	2	s 9(2)(b)(ii)
Draft report review and research	8	
Engagement with officials	8	
Final report	3	
Allowance for media	3	
Estimate totals GST @ 15% <b>Total</b>	24	

We will only invoice you for agreed stages of work based on the time spent. If the work required is likely to exceed our estimate, we will seek your pre-approval before proceeding further.

If at any time during our period of engagement you wish to cease using our advisory services you only need pay for time that you had agreed we should spend prior to that point. There is no obligation in relation to any unused portion of the estimate.

### Your agreement

Please confirm your agreement to the terms and conditions of this engagement by signing and returning (electronically) a copy of this letter to us or indicating your acceptance in writing by return email.

Thank you for your instructions, we look forward to assisting you.

Yours sincerely

s 9(2)(a)

Geof Nightingale, FCA, CMIInstD  
Director

**Acceptance**

I have reviewed the terms of engagement proposed in this letter, including the attached terms of business, and confirm my acceptance of these terms of engagement.

Name:

Joanne Petrie, Team Lead & Management Support (CE & DC ED&I) - Executive Services

Signed:

Date:

---

**Appendix: Terms of Business****1. Your responsibilities**

You agree to provide us with all information necessary to provide the agreed services in sufficient time to enable our services to be completed before any relevant deadline. We will rely on such information being true, correct and complete and we will not audit that information.

**2. Qualifications on our services**

Our services are limited exclusively to those that you have engaged us to perform. Tax laws and interpretations of tax laws change over time. As such, you must not act on advice given by us on an earlier occasion without first confirming with us that the advice is still valid.

**3. Reliance on advice**

We will endeavour to record all advice on important matters in writing. Advice given verbally is not intended to be relied on unless confirmed in writing.

**4. Professional obligations and confidentiality**

We are required to comply with all applicable by-laws, rules, regulations, professional and ethical standards and guidelines of Chartered Accountants Australia and New Zealand and the New Zealand Institute of Chartered Accountants (NZICA).

These requirements include the NZICA Code of Ethics, which among other things contains confidentiality requirements.

In accordance with these requirements, we will not disclose information we obtain in the course of this engagement to other parties, without your express consent, except as required by:

- laws and regulations (for example, disclosures required under the Anti-Money Laundering and Countering Financing of Terrorism Act 2009 (including to a third party auditor) and as required by the Common Reporting Standard)
- professional obligations including:
  - the provisions of the NZICA Code of Ethics that apply if we become aware of actual or potential 'noncompliance with laws and regulations' (NOCLAR). Where any such non-compliance poses substantial harm (such as adverse consequences to investors, creditors, employees or the public), we may be required to disclose the matter to an appropriate level of management or those charged with governance and/or an appropriate authority.
  - the provisions of the NZICA Rules and Professional Standards that subject us to practice review, investigations and disciplinary procedures. These rules require us to disclose to NZICA, its practice reviewers and/or its disciplinary bodies our files and workpapers including client information. In accepting this engagement you acknowledge that, if requested, our files related to this engagement, may be made available to NZICA, its practice reviewers and/or its disciplinary bodies. Employees and contractors of NZICA are also bound by confidentiality under contract and by the NZICA code of ethics.

## 5. Conflicts of Interest

We will inform you if we become aware of any conflict of interest in our relationship with you (including between the various persons this engagement letter covers) or in our relationship with you and another client. Where conflicts are identified which cannot be managed in a way that protects your interests or you do not consent to the way in which we propose to manage the conflict then we will be unable to provide further services to some or all of the persons to whom this engagement applies. If this arises, we will inform you promptly.

We may act for other clients whose interests are not the same as or are adverse to yours, subject to the obligations of conflicts of interest and confidentiality referred to above.

## 6. Fees and Payment

Our fees will be charged on the basis set out in this engagement letter.

Our fees exclude GST which will be added to the invoice as required.

We will bill our fees for stages of work completed from time to time as agreed with you. Our fees are due and payable within 14 days of receipt of the invoice.

We may also suspend or terminate our services by written notice if payment of our fees is unduly delayed. We intend to exercise this right only where it is fair and reasonable to do so.

## 7. Disclosure permissions

In accepting this engagement, you provide us with your express consent to disclose your information to:

- our service providers or regulatory bodies to the extent required to perform our services in respect to this engagement;
- our professional advisors or insurers to the extent required to protect our interests in respect to this engagement;
- our external peer reviewer to the extent required to review this engagement.

We will take reasonable steps to ensure any such recipient (other than a regulatory body) keeps such information confidential on the same basis we maintain in respect to your information (see clause 4 ). We may retain your information during and after our engagement to comply with our legal requirements and for professional reasons (e.g. to perform the work under this engagement or to comply with our professional and ethical obligations). We will continue to hold such information confidentially.

## 8. Privacy

We may collect, store, use and disclose your personal information for the purposes of providing the services described in the engagement letter to you and to comply with our obligations in section 5 above and in accordance with the disclosure exceptions outlined in section 7 above. We will comply with the Privacy Act 2020 when collecting, storing, using and sharing your personal information.

## 9. Use and ownership of materials

Unless we agree otherwise, anything we create in connection with this engagement may be used by you only for the purpose for which you have engaged us.

All working papers in relation to this engagement prepared by us remain our property. We will retain these working papers in accordance with our normal record keeping practices in accordance with our professional and legal obligations.

## 10. Limitation of Liability

To the maximum extent permitted by law, our maximum aggregate liability (including the company and its directors) under or in connection with this engagement letter or its subject matter is limited to five times the fees paid in relation to this engagement.

To the maximum extent permitted by law, we are not liable to you for:

- Indirect, special or consequential losses or damages of any kind; or
- Liability arising due to the acts or omissions of any other person or circumstances outside our reasonable control, or your breach of these terms of business.

## 11. Limitation of Third Party Rights

Our advice and information is for your sole use, and we accept no responsibility to any third party, unless we have expressly agreed in this engagement letter that a third party may rely on our work.

## 12. Termination

Each of us may terminate this agreement by giving not less than 7 days notice in writing to the other party, except where an unresolvable conflict of interest has arisen, or the terms of our engagement have been breached, in which case either party may terminate this agreement immediately.

## 13. Applicable Law

Our engagement is governed by New Zealand law. The New Zealand courts have non-exclusive jurisdiction in relation to any dispute between us.

**From:** [Geof Nightingale](#)  
**To:** [Joanne Petrie](#)  
**Subject:** Independent Review - draft engagement letter  
**Date:** Monday, 21 October 2024 6:24:40 pm  
**Attachments:** [IR Independent Review FL 221024 \(draft\).pdf](#)

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**External Email CAUTION:** Please take **CARE** when opening any links or attachments.

Kia ora Jo,

I attach my proposed draft engagement letter for your consideration. Matters to note:

- I would like to engage through my practice company as this is where I hold my Certificate of Public Practice issued by CAANZ and my PI insurance.
- This will mean that the engagement is regulated under CAANZ/NZICA ethical and practice standards.
- Fees - I have prepared an estimate on an hourly basis of the time it might take but I would like guidance from you on the rate/basis that IR is comfortable with.
- Confidentiality - I have added an additional acknowledgement of the IR 813 and noted that it prevails if there is any conflict with my standard confidentiality clause.

In terms of potential conflicts of interest, while I do not believe that these raise any specific conflict for undertaking the independent review, I disclose the following relationships for completeness:

- Geof Nightingale Advisory Ltd operates a tax advisory practice that at times involves advising taxpayers on their engagement with IR on matters such as voluntary disclosures, disputes, binding rulings and debt recovery.
- I have been appointed a director of Tax Management New Zealand Ltd, an Inland Revenue approved tax pooling company from 1 November 2024.
- I am a member of the Minister of Revenue's Tax System Advisory Group.

Happy to discuss any aspect of the above.

Ngā mihi nui  
Geof

Geof Nightingale Advisory Ltd  
s 9(2)(a)

<https://www.linkedin.com/in/geofnightingale/>

**Geof Nightingale Advisory Ltd**  
**29 Awatea Rd**  
**Parnell**  
**AUCKLAND 1052**  
s 9(2)(a)  
s 9(2)(a)

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**CONFIDENTIAL**

Joanne Petrie  
Team Lead & Management Support (CE & DC ED&I) – Executive Services  
Enterprise Design & Integrity  
Inland Revenue  
WELLINGTON 6011

22 October 2024

Dear Jo,

Thank you for engaging us to assist you with an independent review.

I will be your point of contact and I will provide the services to you.

**Who we are acting for**

We will act for Inland Revenue.

In undertaking our independent review we will work with Inland Revenue officials as instructed. We will take instructions in relation to this matter from you, Peter Mersi and James Grayson.

**Background**

In recent years, Inland Revenue has contracted social media platforms to provide targeted communications to customers to remind them of their obligations and to make them aware of potential entitlements. This is intended to provide better service to customers.

In order to target relevant messages to specific customer groups, some customer details are provided to the social media platforms on an encrypted basis. In response to concerns raised recently by the public in the media and in order to respond to formal Official Information Act 1982 requests, Inland Revenue has suspended its engagement with the social media platforms and undertaken a detailed internal review of its engagement with social media platforms to determine if there is a threat or risk to customer privacy.

The internal review will be documented in a report. That report, once finalised, is intended to be released to the public at a press conference by the Commissioner of Inland Revenue provisionally scheduled for 5 November 2024.

## Scope of Services

You have requested that we provide an independent review of the draft internal report. In undertaking that independent review you will provide us access to the report, the authors of the report, other relevant Inland Revenue officials, and any background materials that might be required.

The intended deliverables are:

- A draft independent review report
- A final independent report intended for public release
- Engagement with media if required.

The indicative timings are:

- Thursday, 24 October 2024 - draft report available
- Week of 29 October 2024 - meetings with relevant officials
- Friday 1 November 2024 - draft independent review report to IR
- Monday 3 November 2024 - IR review comments
- Tuesday 4 November 2024 - final independent review report.

These services will be provided in accordance with our terms of business attached in the appendix to this letter.

In addition to our usual obligations of confidentiality expressed in clause 4 of our terms of business we note that our director Geof Nightingale has also signed an IR 813 Declaration of confidentiality in terms of section 18 of the Tax Administration Act 1994. Where there is any conflict between clause 4 of our terms of business and the IR 813 Declaration of confidentiality, the obligations under section 18 of the Tax Administration Act 1994 shall prevail.

## Period of Engagement

This engagement will start on the date that you sign and return this engagement letter to us.

The engagement will conclude once the final report has been released and at the end of the media coverage of the press conference.

If you require advisory services beyond the initial conclusion of the engagement in relation to this matter, we can, if mutually agreed, extend the period of this engagement to cover a further period.

## Fees

Our fees will be based [ ] plus GST, plus any pre-agreed disbursements such as travel. We will seek your pre-approval before incurring any disbursements.

It is difficult to accurately estimate the time required for this work upfront as it will depend on factors such as the extent of the documentation to be reviewed, the level of complexity of the potential issues and the extent of engagement with you.

However, we estimate that scope of services could involve the following costs:

<b>Services</b>	<b>Estimated Hours</b>	<b>Fees (ex GST)</b>
Initial briefing and engagement establishment	2	
Draft report review and research	8	
Engagement with officials	8	
Final report	3	
Allowance for media	3	
Estimate totals	24	
GST @ 15%		\$
<b>Total</b>		\$ \$ \$

We will only invoice you for agreed stages of work based on the time spent. If the work required is likely to exceed our estimate, we will seek your pre-approval before proceeding further.

If at any time during our period of engagement you wish to cease using our advisory services you only need pay for time that you had agreed we should spend prior to that point. There is no obligation in relation to any unused portion of the estimate.

### **Your agreement**

Please confirm your agreement to the terms and conditions of this engagement by signing and returning (electronically) a copy of this letter to us or indicating your acceptance in writing by return email.

Thank you for your instructions, we look forward to assisting you.

Yours sincerely

Geof Nightingale, FCA, CMInstD  
Director

**Acceptance**

I have reviewed the terms of engagement proposed in this letter, including the attached terms of business, and confirm my acceptance of these terms of engagement.

Name:

Joanne Petrie, Team Lead & Management Support (CE & DC ED&I) - Executive Services

Signed:

Date:

---

**Appendix: Terms of Business****1. Your responsibilities**

You agree to provide us with all information necessary to provide the agreed services in sufficient time to enable our services to be completed before any relevant deadline. We will rely on such information being true, correct and complete and we will not audit that information.

**2. Qualifications on our services**

Our services are limited exclusively to those that you have engaged us to perform. Tax laws and interpretations of tax laws change over time. As such, you must not act on advice given by us on an earlier occasion without first confirming with us that the advice is still valid.

**3. Reliance on advice**

We will endeavour to record all advice on important matters in writing. Advice given verbally is not intended to be relied on unless confirmed in writing.

**4. Professional obligations and confidentiality**

We are required to comply with all applicable by-laws, rules, regulations, professional and ethical standards and guidelines of Chartered Accountants Australia and New Zealand and the New Zealand Institute of Chartered Accountants (NZICA).

These requirements include the NZICA Code of Ethics, which among other things contains confidentiality requirements.

In accordance with these requirements, we will not disclose information we obtain in the course of this engagement to other parties, without your express consent, except as required by:

- laws and regulations (for example, disclosures required under the Anti-Money Laundering and Countering Financing of Terrorism Act 2009 (including to a third party auditor) and as required by the Common Reporting Standard)
- professional obligations including:
  - the provisions of the NZICA Code of Ethics that apply if we become aware of actual or potential 'noncompliance with laws and regulations' (NOCLAR). Where any such non-compliance poses substantial harm (such as adverse consequences to investors, creditors, employees or the public), we may be required to disclose the matter to an appropriate level of management or those charged with governance and/or an appropriate authority.
  - the provisions of the NZICA Rules and Professional Standards that subject us to practice review, investigations and disciplinary procedures. These rules require us to disclose to NZICA, its practice reviewers and/or its disciplinary bodies our files and workpapers including client information. In accepting this engagement you acknowledge that, if requested, our files related to this engagement, may be made available to NZICA, its practice reviewers and/or its disciplinary bodies. Employees and contractors of NZICA are also bound by confidentiality under contract and by the NZICA code of ethics.

## 5. Conflicts of Interest

We will inform you if we become aware of any conflict of interest in our relationship with you (including between the various persons this engagement letter covers) or in our relationship with you and another client. Where conflicts are identified which cannot be managed in a way that protects your interests or you do not consent to the way in which we propose to manage the conflict then we will be unable to provide further services to some or all of the persons to whom this engagement applies. If this arises, we will inform you promptly.

We may act for other clients whose interests are not the same as or are adverse to yours, subject to the obligations of conflicts of interest and confidentiality referred to above.

## 6. Fees and Payment

Our fees will be charged on the basis set out in this engagement letter.

Our fees exclude GST which will be added to the invoice as required.

We will bill our fees for stages of work completed from time to time as agreed with you. Our fees are due and payable within 14 days of receipt of the invoice.

We may also suspend or terminate our services by written notice if payment of our fees is unduly delayed. We intend to exercise this right only where it is fair and reasonable to do so.

## 7. Disclosure permissions

In accepting this engagement, you provide us with your express consent to disclose your information to:

- our service providers or regulatory bodies to the extent required to perform our services in respect to this engagement;
- our professional advisors or insurers to the extent required to protect our interests in respect to this engagement;
- our external peer reviewer to the extent required to review this engagement.

We will take reasonable steps to ensure any such recipient (other than a regulatory body) keeps such information confidential on the same basis we maintain in respect to your information (see clause 4 ). We may retain your information during and after our engagement to comply with our legal requirements and for professional reasons (e.g. to perform the work under this engagement or to comply with our professional and ethical obligations). We will continue to hold such information confidentially.

## 8. Privacy

We may collect, store, use and disclose your personal information for the purposes of providing the services described in the engagement letter to you and to comply with our obligations in section 5 above and in accordance with the disclosure exceptions outlined in section 7 above. We will comply with the Privacy Act 2020 when collecting, storing, using and sharing your personal information.

## 9. Use and ownership of materials

Unless we agree otherwise, anything we create in connection with this engagement may be used by you only for the purpose for which you have engaged us.

All working papers in relation to this engagement prepared by us remain our property. We will retain these working papers in accordance with our normal record keeping practices in accordance with our professional and legal obligations.

## 10. Limitation of Liability

To the maximum extent permitted by law, our maximum aggregate liability (including the company and its directors) under or in connection with this engagement letter or its subject matter is limited to five times the fees paid in relation to this engagement.

To the maximum extent permitted by law, we are not liable to you for:

- Indirect, special or consequential losses or damages of any kind; or
- Liability arising due to the acts or omissions of any other person or circumstances outside our reasonable control, or your breach of these terms of business.

## 11. Limitation of Third Party Rights

Our advice and information is for your sole use, and we accept no responsibility to any third party, unless we have expressly agreed in this engagement letter that a third party may rely on our work.

## 12. Termination

Each of us may terminate this agreement by giving not less than 7 days notice in writing to the other party, except where an unresolvable conflict of interest has arisen, or the terms of our engagement have been breached, in which case either party may terminate this agreement immediately.

## 13. Applicable Law

Our engagement is governed by New Zealand law. The New Zealand courts have non-exclusive jurisdiction in relation to any dispute between us.

**From:** [Geof Nightingale](#)  
**To:** [Joanne Petrie](#)  
**Cc:** [Carol Anne Paul](#)  
**Subject:** Re: Confidentiality Form for completion  
**Date:** Monday, 21 October 2024 5:21:00 pm  
**Attachments:** [IR 813 GN signed.pdf](#)

**External Email CAUTION:** Please take **CARE** when opening any links or attachments.

Hi Jo,

Signed confidentiality declaration attached.

Will you or Carol Anne witness it?

Talk tomorrow.

Kind regards  
Geof

Geof Nightingale Advisory Ltd  
s 9(2)(a)

<https://www.linkedin.com/in/geofnightingale/>

On Fri, 18 Oct 2024 at 11:48, Joanne Petrie <s 9(2)(a)> wrote:

[UNCLASSIFIED]

[UNCLASSIFIED]

Kia ora Geof

As discussed, please find attached the Declaration of Confidentiality form for completion.

Nga mihi

Jo

Jo Petrie

Team Lead & Management Support (CE & DC ED&I) – Executive Services

Enterprise Design & Integrity

Inland Revenue

PO Box 2198

Asteron Centre

55 Featherston Street

WELLINGTON 6011

Phone: s 9(2)(a)

Email: s 9(2)(a)

This email and any attachment may contain confidential information. If you have received this email or any attachment in error, please delete the email / attachment, and notify the sender. Please do not copy, disclose or use the email, any attachment, or any information contained in them. Consider the environment before deciding to print: avoid printing if you can, or consider printing double-sided. Visit us online at [ird.govt.nz](http://ird.govt.nz)

IR813

September 2024

# Declaration of confidentiality

- To be completed by every Revenue Officer

In the matter of section 18 of the Tax Administration Act 1994

## Employee's details

Name	First name(s)	Geoffrey Dries
	Surname	Nightingale
Address	Street	29 Awatea Rd
	Town/City	Parnell, Auckland 1052

I, the above named, solemnly and sincerely declare that:

- I shall maintain and assist in maintaining the confidentiality of all sensitive revenue information relating to
  - the Inland Revenue Acts
  - the Accident Compensation Act 2001, the Accident Insurance Act 1998, the Accident Rehabilitation and Compensation Insurance Act 1992 or the Accident Compensation Act 1982
  - the New Zealand Superannuation Act 1974
  - any Act that imposes taxes or duties payable to the Crown
 that come to my knowledge, and shall not, either while I am or after I cease to be an officer of the Department, disclose any sensitive revenue information except for a permitted disclosure that meets the requirements of sections 18D to 18J of the Tax Administration Act 1994; and
- I have read and understood section 18 of the Tax Administration Act 1994 (TAA), which is available on the following website: [www.legislation.govt.nz](http://www.legislation.govt.nz) and I make this solemn declaration conscientiously believing the same to be true by virtue of the Oaths and Declarations Act 1957.
- I understand that it is an offence under section 143C of the TAA to knowingly breach section 18 of the TAA.

Officer's signature

[Redacted Signature]

21/10/24

Date

## Witness's details

Witness must be the Commissioner of Inland Revenue or other officer of the Department or other person authorised pursuant to the Oaths and Declarations Act 1957 to take statutory declarations.

Place of declaration	
Witness's name	
Witness's designation	
Witness's signature	/ /
	Date

**Note:** "Commissioner", "Department", "Inland Revenue Acts" and "officer of the Department" have the meanings ascribed to them by section 3 of the Tax Administration Act 1994.



**From:** [Joanne Petrie](#)  
**To:** [Geof Nightingale](#) s 9(2)(a)  
**Cc:** [Carol Anne Paul](#)  
**Subject:** Confidentiality Form for completion  
**Date:** Friday, 18 October 2024 11:48:13 am  
**Attachments:** [IR813-Declaration-of-confidentiality.pdf](#)

---

[UNCLASSIFIED]

Kia ora Geof

As discussed, please find attached the Declaration of Confidentiality form for completion.

Nga mihi  
Jo

Jo Petrie  
Team Lead & Management Support (CE & DC ED&I) – Executive Services  
Enterprise Design & Integrity  
Inland Revenue  
PO Box 2198  
Asteron Centre  
55 Featherston Street  
WELLINGTON 6011  
Phone: s 9(2)(a)  
Email: s 9(2)(a)

IR813

September 2024

# Declaration of confidentiality

- To be completed by every Revenue Officer

## In the matter of section 18 of the Tax Administration Act 1994

### Employee's details

Name

First name(s)

Surname

Address

Street

Town/City

I, the above named, solemnly and sincerely declare that:

- I shall maintain and assist in maintaining the confidentiality of all sensitive revenue information relating to
  - the Inland Revenue Acts
  - the Accident Compensation Act 2001, the Accident Insurance Act 1998, the Accident Rehabilitation and Compensation Insurance Act 1992 or the Accident Compensation Act 1982
  - the New Zealand Superannuation Act 1974
  - any Act that imposes taxes or duties payable to the Crown
 that come to my knowledge, and shall not, either while I am or after I cease to be an officer of the Department, disclose any sensitive revenue information except for a permitted disclosure that meets the requirements of sections 18D to 18J of the Tax Administration Act 1994; and
- I have read and understood section 18 of the Tax Administration Act 1994 (TAA), which is available on the following website: [www.legislation.govt.nz](http://www.legislation.govt.nz) and I make this solemn declaration conscientiously believing the same to be true by virtue of the Oaths and Declarations Act 1957.
- I understand that it is an offence under section 143C of the TAA to knowingly breach section 18 of the TAA.

Officer's signature

/ /

Date

### Witness's details

Witness must be the Commissioner of Inland Revenue or other officer of the Department or other person authorised pursuant to the Oaths and Declarations Act 1957 to take statutory declarations.

Place of declaration

Witness's name

Witness's designation

Witness's signature

/ /

Date

Note: "Commissioner", "Department", "Inland Revenue Acts" and "officer of the Department" have the meanings ascribed to them by section 3 of the Tax Administration Act 1994.

[RESET FORM](#)

Send completed form to Personnel Files; Support Portal (Raise an HR Query)



Inland Revenue  
Te Tari Taake

**From:** § 9(2)(a) - LinkedIn  
**To:** § 9(2)(a) - IR 7 § 9(2)(a) - LinkedIn § 9(2)(a) - LinkedIn  
**Subject:** Re: Update required: Attorney-Client Privileged and Confidential  
**Date:** Tuesday, 8 October 2024 6:56:59 pm  
**Attachments:** [image001.png](#)  
[image002.jpg](#)  
[img-b2c98f1a-0e87-4ff6-ae38-1f726e8f814c](#)

[UNCLASSIFIED]

**External Email CAUTION:** Please take **CARE** when opening any links or attachments.

Hi § 9(2)(a) - IR 7

Below please find our responses to the outstanding questions.

- Does LinkedIn utilize the collected data to enhance the user profiles for better interest matching across LinkedIn?
  - Response: No, LinkedIn Marketing Solutions only personalizes ads for our members. We do not seek to profile non-members, and we also do not create or enhance behavioral profiles of members with off-LinkedIn data.
- For Contacts - when is the information uploaded (customer list in CSV) **deleted**? Is this immediately after matching is performed, with the audience list being the only thing that remains? Or is this CSV data stored for 28 days?
  - Response: The advertiser-uploaded CSV list is stored for 28 days and deleted (after matching is performed). The audience list is the only thing that remains, which is deleted within 90 days, unless in use.
- For Companies – when is the information provided via CSV deleted? Is this after matching is performed, after 90 days of inactivity, or after 2 years?
  - Response: The advertiser-uploaded CSV list stored for 28 days and deleted (after matching is performed). The company list is the only thing that remains, which is deleted after 2 years.

"Do actions on advertisements get 'recorded' by the Platform or anyone else? For example if our advertisements include a link the customer can press to get more information

If so, does this provide additional 'personal' information. For example, could they identify that the person has a student loan, is in receipt of Working for Families, or has a tax debt based on the advertisement they were responding to?"

Response:

New Zealand Inland Revenue Department ("NZ IRD") should check with its web admin about how its web sites are set up and whether and on which of its sites they have set up use of the LinkedIn Insight Tag. We would not recommend setting the Insight Tag on any pages containing sensitive personal data. Please refer to Section 5 of our [Ads Agreement](#), which states "You will also not transfer to LinkedIn any data that you know or reasonably should know ... (2) constitutes Sensitive Data, including by way of installing the [Insight Tag](#) on a page that collects medical, financial, or other Sensitive Data about identified or identifiable individuals."

The Insight Tag will send all the data listed in this [help center article](#) under "what data does my website send through this tag..."

"The LinkedIn Insight Tag enables the collection of data regarding members' visits to your website, including **the URL, referrer, IP address, device and browser characteristics (User Agent), and timestamp.**"

Additionally, depending on how the NZ IRD sites are set up, and which pages have the Insight Tag installed, the feature called Website Actions, [which is described here](#), could send additional information about certain specified actions a user takes on the website. The data sent could include things like the title of a page visited or the name of a button clicked, so it is important that NZ IRD not label front-end elements like button names or titles of pages with sensitive information.

Even if hypothetically the NZ IRD might have inadvertently sent LinkedIn sensitive information, LinkedIn would not use it. Our systems are not set to use such data for targeted advertising: we don't do semantic analysis on information sent by Insight Tags to "understand" the sensitive content (if any) of a website and we don't generate behavioral targeting profiles

based on a user's offsite browsing activity. LinkedIn does not seek to profile non-members, and we also do not create or enhance behavioral profiles of members with off-LinkedIn data.

Best,

s 9(2)(a) - LinkedIn

s 9(2)(a) - LinkedIn

s 9(2)(a) - LinkedIn, **Head of Enterprise Solutions Group**

LinkedIn Marketing Solutions ANZ

Email: s 9(2)(a) - LinkedIn

[linkedin.com/in/s 9\(2\)\(a\) - LinkedIn](https://www.linkedin.com/in/s 9(2)(a) - LinkedIn)

Mobile: s 9(2)(a) - LinkedIn



---

**From:** s 9(2)(a) - IR 7

**Date:** Friday, 4 October 2024 at 7:59 AM

**To:** s 9(2)(a) - LinkedIn s 9(2)(a) - LinkedIn s 9(2)(a) - LinkedIn

s 9(2)(a) - LinkedIn

**Subject:** Update required: Attorney-Client Privileged and Confidential

[UNCLASSIFIED]

[UNCLASSIFIED]

Hi s 9(2)(a) - L and Team,

Can you please provide an update to the below email, and we have a few more clarifications from our ELT.

Do actions on advertisements get 'recorded' by the Platform or anyone else? For example if our advertisements include a link the customer can press to get more information

If so, does this provide additional 'personal' information. For example, could they identify that the person has a student loan, is in receipt of Working for Families, or has a tax debt based on the advertisement they were responding to?

Please provide a response by cob Tuesday 8<sup>th</sup> Oct or sooner.

Regards,

s 9(2)(a) - IR 7

---

**From:** s 9(2)(a) - IR 7

**Sent:** Tuesday, October 1, 2024 10:49 AM

**To:** s 9(2)(a) - LinkedIn s 9(2)(a) - LinkedIn s 9(2)(a) - LinkedIn

s 9(2)(a) - LinkedIn

**Subject:** RE: Attorney-Client Privileged and Confidential

Hi s 9(2)(a) - U

We have a few more clarifications needed from the email on sent on Friday, September 27.

- Does LinkedIn utilize the collected data to enhance the user profiles for better interest matching across LinkedIn?
- For Contacts - when is the information uploaded (customer list in CSV) deleted? Is this immediately after matching is performed, with the audience list being the only thing that remains? Or is this CSV data stored for 28 days?
- For Companies - when is the information provided via CSV deleted? Is this after matching is performed, after 90 days of inactivity, or after 2 years?

Regards,  
§ 9(2)(a) - IR 7

---

**From:** § 9(2)(a) - IR 7  
**Sent:** Friday, September 27, 2024 8:25 PM  
**To:** § 9(2)(a) - LinkedIn § 9(2)(a) - LinkedIn § 9(2)(a) - LinkedIn  
§ 9(2)(a) - LinkedIn  
**Subject:** RE: Attorney-Client Privileged and Confidential

Hi § 9(2)(a) - Ln

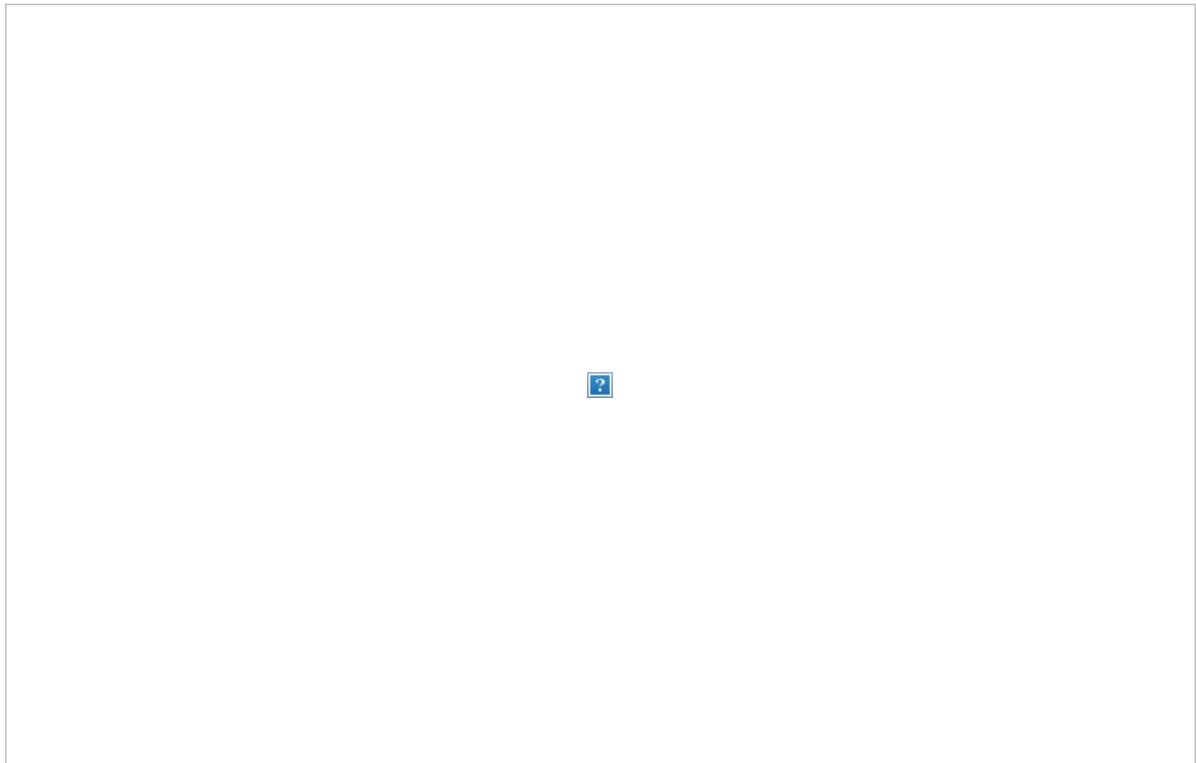
Thanks for sending this through.

We are still waiting on security assurance e.g. artifacts around ISO27001:2022 or SOC 1,2 reports that the LinkedIn Campaign Manager and its services have been audited in accordance with security/privacy industry practices and certified or an attestation letter stating so.

Our team have been asked to complete an internal review of our (IR) process for each platform usage.

Background: IRD is equivalent to ATO in Australia but NZ context, we have reached out to ATO to understand their own ad campaign process as well.

Regards,



---

**From:** § 9(2)(a) - LinkedIn  
**Sent:** Friday, September 27, 2024 11:36 AM  
**To:** § 9(2)(a) - IR 7 § 9(2)(a) - LinkedIn  
**Subject:** Attorney-Client Privileged and Confidential

**External Email CAUTION:** Please take **CARE** when opening any links or attachments.

Hi § 9(2)(a) - IR 7

My name is § 9(2)(a) - LinkedIn and I am senior manager here in Enterprise Solutions @LinkedIn.

#### Attorney-Client Privileged and Confidential

LinkedIn processes and protects the data of its customers in accordance with best practices, industry standards and its contractual obligations. Customers are responsible for legal compliance for any personal data they provide to LinkedIn (e.g., to target an ad) and should ensure they have a legal basis and right to provide LinkedIn any personal data (including hashed email form) for advertising purposes on LinkedIn.

With regard to data that a customer uploads into Campaign Manager, LinkedIn implements certain data retention and auto purge policies. Customer contact lists will be automatically deleted within 30 days (or can be done earlier via manual deletion). The audience created based on the contact list will be automatically deleted within 90 days if it's not edited or being used in any active campaigns. You can find more information about the retention of data used in LinkedIn's Campaign Manager [here](#). Additionally, if you delete a custom list within your Campaign Manager account, the segment will also be deleted and will not be targetable. Company list data is no longer visible in Campaign Manager after 90 days of inactivity with the company list. If you delete a company list within your Campaign Manager account, the company list segment will also not be targetable. For more information on how to delete a matched audience, you can visit this [article](#).

Company list data may be available to anyone you share a Company Engagement Report with (e.g., via a CSV file, or if your advertising partners have access to your ad account they can access Company Engagement Reports). For more information about what data is available via Company Engagement Reports and how to generate a report, visit LinkedIn's [Company Engagement Report](#) page.

Emails are not linked prior to hashing. As described in this Help Center Article, [Requirements for contact targeting lists in Campaign Manager](#), in order to match your contact targeting list to LinkedIn members, we require at least one of the following: (i) email address, (ii) first and last name, and/or (iii) mobile device ID for Google AID. If your contact targeting list includes email address, the email address is hashed by your data integration partner before sending to LinkedIn, and for CSV uploads, it will be hashed on your browser before reaching and being stored in the LinkedIn data center. Email addresses are hashed using SHA-256, or if the list of email addresses isn't hashed, it'll be locally hashed in your browser before it's saved. Alternatively, you can upload hashed emails using SHA-256 hex.

In addition, to ensure that your specific questions are answered we have responded inline below.

#### **IRD Questions:**

- Individual:
  - Confirm that the hashed data is removed once matching is performed, and audience list are all that remain.
    - Confirmed
  - Confirm whether the data is concatenated prior to hashing or not. The running assumption is no, however need to check with LinkedIn.
    - Confirmed, your assumption is correct.
  - Confirm That through CSV upload ALL data is hashed – not just the email (as performed for the LinkedIn API).
    - Only email is hashed (as further described [here](#))
  - Confirm that the customer list is automatically deleted within 30 days, and that the matched list created off the custom list is auto deleted within 90 days (if not edited or being used in an active campaign) – as said on LinkedIn website. There are campaigns within LinkedIn that are outside of this timeframe in the IR site.
    - Confirmed. The customer list is deleted within 30 days and the matched audience within 90 days on a rolling basis (i.e. unless it is in use).
  - Can users delete the contact list or company list information in advance of the auto 30-day deletion?
    - Yes
- Company:
  - When is the cleartext company data no longer visible on the IR tenant?
    - Company list data is no longer visible after 90 days of inactivity with the company list
  - Confirm that custom list for companies is deleted once you close your Campaign Manager account or after one week. There are examples of data still there from early June this year.
    - Data is deleted after 2 years

- o Does the audience list remain following the custom list deletion? And for how long?
  - Contact list data may be stored for 28 days
  - Company list data may be stored for as long as 2 years but they cannot be used for targeting after deletion
- o Can Inland Revenue's advertising companies see the plaintext information for company lists (where these are shared with them)?
  - Yes. If they have access to the ad account, then they can view company list data via Company Engagement Report
- Hash:
  - o What hash coding is used by LinkedIn? UTF-8, ASCII, UTF-16
    - Email addresses are hashed using SHA-256, or if the list of email addresses isn't hashed, it'll be locally hashed in your browser before it's saved. Alternatively, you can upload hashed emails using SHA-256 hex.

Regards,

s 9(2)(a) - LinkedIn

s 9(2)(a) - LinkedIn, **Head of Enterprise Solutions Group**

LinkedIn Marketing Solutions ANZ

Email: s 9(2)(a) - LinkedIn

[linkedin.com/in/s 9\(2\)\(a\) - LinkedIn](https://www.linkedin.com/in/s 9(2)(a) - LinkedIn)

Mobile: s 9(2)(a) - LinkedIn



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**From:** s 9(2)(a) - IR 7  
**To:** s 9(2)(a) - Meta Support  
**Cc:** s 9(2)(a) - Meta Support s 9(2)(a) - IR 8  
**Subject:** Re: URGENT R NZ Query - requires 1-1 relationship support from Meta (urgent)  
**Date:** Friday, 11 October 2024 5:52:13 pm  
**Attachments:** [image001.png](#)

---

Hi s 9(2)(a) - Me

Thanks for the update/feedback, we will review on our end and get back to you soon.

Regards  
s 9(2)(a) - IR 7

Get [Outlook for Android](#)

---

**From:** s 9(2)(a) - Meta Support  
**Sent:** Friday, October 11, 2024 9:51:44 AM  
**To:** s 9(2)(a) - IR 7  
**Cc:** s 9(2)(a) - Meta Support s 9(2)(a) - IR 8  
**Subject:** Re: URGENT R NZ Query - requires 1-1 relationship support from Meta (urgent)

[UNCLASSIFIED]

**External Email CAUTION:** Please take **CARE** when opening any links or attachments.

Kia ora s 9(2)(a) - IR 7

Thanks for your patience. As I understand it, they relate to use of our Customer List Custom Audience product (CLCA). Please find answers below.

- That the hashed data is removed once matching is performed, and audience list are all that remain. Confirm this is deleted immediately after the matching process is completed?

**Meta response:** The product is governed by the [Customer List Custom Audiences Terms](#). Section 4 states that “Meta will not share the hashed data with third parties or other advertisers and will delete the hashed data promptly after the match process is complete.”

- Is the customer list actually deleted after matching process has been completed? There are the file names within the system which you remove/add/replace customers in by uploading an additional file. This may be matching to an audience list (Facebook identities) rather than the initial file; however, we must confirm.

**Meta response:** As outlined in this article in the [Help Centre](#), all matched and unmatched hashes (i.e. details from advertisers that were hashed prior to being sent to Meta) are deleted

after the matching process (see 'About hashing customer information' section).

- How is the information securely destroyed?

**Meta response:** As outlined in the terms, it is deleted. Section 4 of the CLCA Terms also explains that Meta implements processes and procedures to maintain the confidentiality and security of the hashed data and the collection of Facebook user IDs that comprise the audience(s) created from your hashed data ("your audience(s)"), including by maintaining technical and physical safeguards. The CLCA Terms incorporate Meta's [Data Security Terms](#) which go into detail about the technical and organisational measures.

- How do you ensure that the audience lists used by IR (created from the custom lists) aren't leveraged across other advertisers to serve additional ads to these groups?

**Meta response:** Section 5 of the CLCA Terms states that "Meta will not give access to or information about the audience(s) to third parties or other advertisers, use your audience(s) to append to the information we have about our users or build interest-based profiles or use your audience(s) except to provide services to you, unless we have your permission or are required to do so by law.". In addition, as per the above response, Section 4 of the CLCA terms and the Data Security Terms outline relevant measures from a data security perspective.

- Do actions on advertisements get 'recorded' by the Platform or anyone else? For example, if our advertisements include a link the customer can press to get more information

**Meta response:** Meta makes it possible to link an ad served on Facebook to an advertiser's website or app (see [Create Website Visitors Ads From Your Facebook Page | Meta Business Help Center](#)). When this happens, and a user clicks on the ad that takes them to the destination set by the advertiser, Meta collects information about the user's interaction with the ad. This is explained in Meta's Privacy Policy under 'What information do we collect'. Advertisers can view insights on activity that occurs as a result of the ad being served: see [About Actions You Can Measure in Ads Reporting | Meta Business Help Center](#).

- If so, does this provide additional 'personal' information. For example, could they identify that the person has a student loan, is in receipt of Working for Families, or has a tax debt based on the advertisement they were responding to?

**Meta response:** When viewing reports on a Customer List Custom Audience, advertisers cannot see the specific individuals who are contained in their Custom Audience. Instead, they just see the approximate number of people that this audience contains.

Ngā mihi,

s 9(2)(a) -

---

**From:** s 9(2)(a) - Meta Support

**Date:** Thursday, 10 October 2024 at 9:03 AM

**To:** s 9(2)(a) - IR 7

**Cc:** s 9(2)(a) - Meta Support s 9(2)(a) - IR 8

**Subject:** Re: URGENT R NZ Query - requires 1-1 relationship support from Meta (urgent)

Hi s 9(2)(a) - IR 7

This is taking longer than expected. Most the questions will be answered in the document provided. I'm following up on a couple remaining and I will be in touch later today with an update.

Thanks.

s 9(2)(a) -

---

**From:** s 9(2)(a) - IR 7

**Date:** Thursday, 10 October 2024 at 8:40 AM

**To:** s 9(2)(a) - Meta Support

**Cc:** s 9(2)(a) - Meta Support s 9(2)(a) - IR 8

**Subject:** RE: URGENT R NZ Query - requires 1-1 relationship support from Meta (urgent)

s 9

[UNCLASSIFIED]

[UNCLASSIFIED]

Hi s 9(2)(a) - M

I hope your well,

When can we get a response to our questions below? it's getting some urgency on our end.

Also, I'm ccing s 9(2)(a) - IR 8 from our Corporate Legal Team, that has a few questions to address as well.

Regards,

s 9(2)(a) - IR 7

---

**From:** s 9(2)(a) - Meta Support

**Sent:** Friday, October 4, 2024 3:32 PM

**To:** s 9(2)(a) - IR 7

**Cc:** s 9(2)(a) - Meta Support

**Subject:** Re: URGENT R NZ Query - requires 1-1 relationship support from Meta (urgent)

[UNCLASSIFIED]

**External Email CAUTION:** Please take **CARE** when opening any links or attachments.

Hi s 9(2)(a) - IR 7

s 9(2)(a) - Meta Suppo has forwarded your email on to me. I'll be consulting with our product experts on this topic as soon as possible. Is it OK if I get back to you early next week with more details.

In the meantime, I have attached our data security guide which outlines our treat of advertising data at Meta.

Thanks.

s 9(2)(a) -

---

**From:** s 9(2)(a) - IR 7  
**Date:** Friday, 4 October 2024 at 11:18 AM  
**To:** s 9(2)(a) - Meta Support  
**Subject:** URGENT IR NZ Query - requires 1-1 relationship support from Meta (urgent)

s 9

[UNCLASSIFIED]

[UNCLASSIFIED]

Hi s 9(2)(a) - Meta Support

I hope your well and enjoyed your week so far, I like to thank you for connecting with me and possible helping us with this engagement.

We need support from Facebook (Meta) Ads team, that does Ads campaigns or technical/workflow support (we are requesting 1-1 dialogue, a person to work with regarding the below).

Why: IR has commissioned a review of using these services and requires additional support for an internal review for our exec team.

Reference : media issue we are dealing with: [Inland Revenue giving thousands of taxpayers' details to social media platforms for ad campaigns | RNZ News](#)

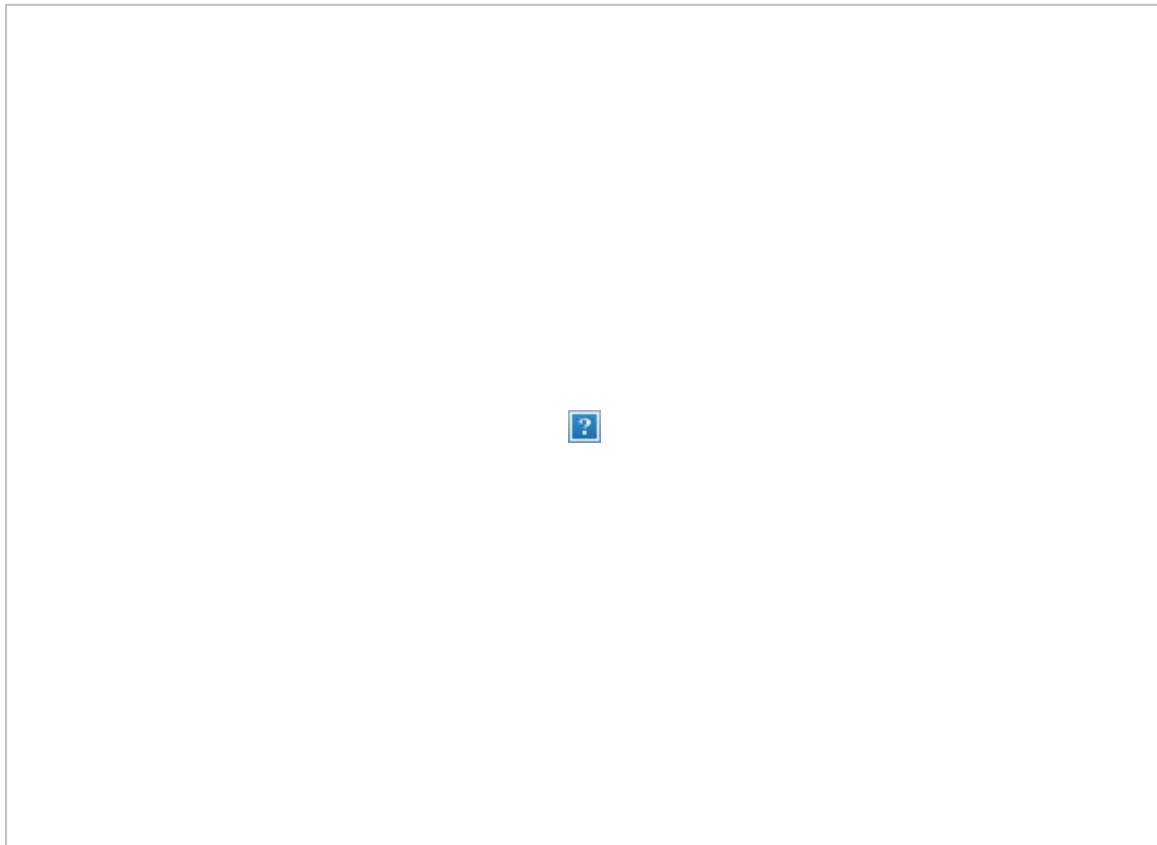
Inland revenue - requires clarification for these questions below:

- That the hashed data is removed once matching is performed, and audience list are all that remain. Confirm this is deleted immediately after the matching process is completed?
- Is the customer list actually deleted after matching process has been completed? There are the file names within the system which you remove/add/replace customers in by uploading an additional file. This may be matching to an audience list (Facebook identities) rather than the initial file; however, we must confirm.
- How is the information securely destroyed?
- How do you ensure that the audience lists used by IR (created from the custom lists) aren't leveraged across other advertisers to serve additional ads to these groups?
- Do actions on advertisements get 'recorded' by the Platform or anyone else? For example, if our advertisements include a link the customer can press to get more information

- If so, does this provide additional 'personal' information. For example, could they identify that the person has a student loan, is in receipt of Working for Families, or has a tax debt based on the advertisement they were responding to?
- Do actions on advertisements get 'recorded' by the Platform or anyone else? For example if our advertisements include a link the customer can press to get more information? If so, does this provide additional 'personal' information. For example, could they identify that the person has a student loan, is in receipt of Working for Families, or has a tax debt based on the advertisement they were responding to?

Please treat this as an urgent matter and hopefully you can expedite this on your end.

Regards,



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can, or consider printing double-sided. Visit us online at [ird.govt.nz](http://ird.govt.nz)

**From:** s 9(2)(a) - Google  
**To:** s 9(2)(a) - IR /  
**Cc:** s 9(2)(a) - Google; s 9(2)(a) - Google; s 9(2)(a) - Google; s 9(2)(a) - Google; s 9(2)(a) - Google; s 9(2)(a) - Google  
**Subject:** Re: FW: Update Required: IR NZ - query  
**Date:** Thursday, 17 October 2024 10:55:03 am  
**Attachments:** [image001.jpg](#)

**External Email CAUTION:** Please take **CARE** when opening any links or attachments.

Hi s 9(2)(a) - IR 7

Apologies for the delay!

The information shared with the IRD is all public information we share with our advertisers and therefore there is no confidential information.

Cheers,  
s 9(2)(a) - Google



s 9(2)(a) - Google  
Programmatic Media Lead  
s 9(2)(a) - Google

This email may be confidential or privileged. If you received this communication by mistake, please don't forward it to anyone else, please erase all copies and attachments, and please let me know that it went to the wrong person

On Wed, 16 Oct 2024 at 15:07, s 9(2)(a) - IR 7 wrote:

[UNCLASSIFIED]

[UNCLASSIFIED]

Hi Team,

Can I please have an update?

Regards,

s 9(2)(a) - IR 7

---

**From:** s 9(2)(a) - IR 7

**Sent:** Thursday, 10 October 2024 9:56 pm

**To:** s 9(2)(a) - Google s 9(2)(a) - Google

s 9(2)(a) - Google s 9(2)(a) - Google s 9(2)(a) - Google

s 9(2)(a) - Google s 9(2)(a) - Google s 9(2)(a) - Google

s 9(2)(a) - Google

**Subject:** RE: FW: Update Required: IR NZ - query

Hi s 9(2)(a) - Google and Team.

Thanks for your email.

I would like to thank you and the wider Google team for their support and information request/clarification.

I'm also seeking clarification to the nature of any confidentiality. That is because the information may form part of an internal review report.

Please note the report may be proactively released (or requested). As a result, further Official Information Act requests may be received by Inland Revenue that include the email or information in it. As you are aware, Inland Revenue is a government department that is subject to the Official Information Act 1982 (OIA). The Courts have stated that the OIA takes precedent over any contractual or other confidentiality obligations. Nevertheless, the OIA does permit government agencies to withhold confidential information under certain circumstances.

Your email is not legally privileged in relation to us and we could not withhold it on that basis. However, we can refuse to disclose information (under s9(2)(ba)(i) of the OIA):

- i. where that is necessary to protect information which is subject to an obligation of confidence; and
- ii. where the making available of the information would be likely to prejudice the supply of similar information (or information from the same source); and
- iii. it is in the public interest that such information should continue to be supplied.

I note that it may be possible that disclosure could unreasonably prejudice Google's commercial position in some way. If so, we could withhold relevant information under s9(2)(b)(ii) of the OIA. I thought it unlikely based on the content of the email but Google may wish to comment on that aspect specifically. If disclosure would result in an "unreasonable" commercial prejudice then the relevant information could be withheld on that basis also.

Can you please let me know if you think whether any or all of the information in your email should be withheld on the grounds noted above (or any other OIA grounds)? We would take those views into consideration in any decision about withholding the information from either proactive release or in response to an OIA request.

- Feedback required by cob Tuesday 15<sup>th</sup> October.

Please feel free to request a call if further clarification is needed (as per above), we can setup something for Monday 21<sup>st</sup> October.

Kind regards,

s 9(2)(a) - IR 7

---

**From:** s 9(2)(a) - Google s 9(2)(a) - Google  
**Sent:** Thursday, October 10, 2024 1:49 PM  
**To:** s 9(2)(a) - IR 7  
**Cc:** s 9(2)(a) - Google  
**Subject:** Re: FW: Update Required: IR NZ - query

**External Email CAUTION:** Please take **CARE** when opening any links or attachments.

Hi s 9(2)(a) - IR 7

Hope your week is going well!

To answer your questions:

1. Google ads is certified for ISO 27001(information security management) only and not certified for ISO 27701 (privacy information management).

2. Generally speaking we collect certain information like [views and interactions](#) with content and ads for reporting purposes. Our [privacy policy](#) captures the information we collect, why we collect and how users can manage it. We don't use interactions with ads to collect personal information like identifying if a person has a student loan, has tax debt etc.

Also, we enforce [data collection and use policy](#) to ensure sensitive information is not shared with Google.

Cheers,

s 9(2)(a) - Google



- Google

Programmatic Media Lead

s 9(2)(a) - Google [google.com](mailto:google.com)

s 9(2)(a) - Google

This email may be confidential or privileged. If you received this communication by mistake, please don't forward it to anyone else, please erase all copies and attachments, and please let me know that it went to the wrong person

On Fri, 4 Oct 2024 at 10:44, s 9(2)(a) - IR 7 wrote:

[UNCLASSIFIED]

[UNCLASSIFIED]

FYI – Since s 9(2)(a) - Google is away.

---

**From:** s 9(2)(a) - IR 7

**Sent:** Friday, October 4, 2024 10:39 AM

**To:** s 9(2)(a) - Google s 9(2)(a) - Google s 9(2)(a) - Google

s 9(2)(a) - Google s 9(2)(a) - Google s 9(2)(a) - Google

s 9(2)(a) - Google s 9(2)(a) - Google

**Subject:** Update Required: IR NZ - query

Hi s 9(2)(a) - Go and Team,

Can you please provide an update to the below email (context ISO27701), and we have a few more clarifications from our ELT.

Do actions on advertisements get 'recorded' by the Platform or anyone else? For example, if our advertisements include a link the customer can press to get more information  
If so, does this provide additional 'personal' information. For example, could they identify that the person has a student loan, is in receipt of Working for Families, or has a tax debt based on the advertisement they were responding to?

Please provide a response by cob Tuesday 8<sup>th</sup> Oct or sooner.

Regards,

s 9(2)(a) - IR 7

---

**From:** s 9(2)(a) - IR 7  
**Sent:** Tuesday, September 24, 2024 10:15 AM  
**To:** s 9(2)(a) - Google  
**Cc:** s 9(2)(a) - Google s 9(2)(a) - Google s 9(2)(a) - Google  
s 9(2)(a) - Google s 9(2)(a) - Google  
**Subject:** RE: IR NZ - query

Hi s 9(2)(a) - Goog

Thanks for sending this, though, can we request the ISO 27701 (Privacy information management) cert as well.

Regards,

s 9(2)(a) - IR 7

---

**From:** s 9(2)(a) - Google  
**Sent:** Monday, September 23, 2024 10:01 AM  
**To:** s 9(2)(a) - IR 7  
**Cc:** s 9(2)(a) - Google s 9(2)(a) - Google s 9(2)(a) - Google  
s 9(2)(a) - Google s 9(2)(a) - Google

**Subject:** Re: IR NZ - query

**External Email CAUTION:** Please take **CARE** when opening any links or attachments.

Hi s 9(2)(a) - IR 7

We hope you had a great weekend.

We believe that the document you're after is the one attached here and can also be found online [here](#).

Also, additional information can be found [here](#).

Let us know if you require anything else, or if I've misunderstood your request.

Cheers,

s 9(2)(a) - Google



s 9(2)(a) - Google  
Senior Platforms Consultant  
s 9(2)(a) - Google [google.com](https://www.google.com)  
s 9(2)(a) - Google

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On Fri, 20 Sept 2024 at 17:37, s 9(2)(a) - IR 7 wrote:

[UNCLASSIFIED]

[UNCLASSIFIED]

Hi s 9(2)(a) - Goo

Thanks for the prompt response, it's the Google Ads.

- Google Ads is one of our ad buying platforms that assists advertisers in buying ad inventory across our network (search, video and display).

Regards,  
s 9(2)(a) - IR 7

---

**From:** s 9(2)(a) - Google  
**Sent:** Friday, September 20, 2024 3:33 PM  
**To:** s 9(2)(a) - Google  
**Cc:** s 9(2)(a) - IR 7; s 9(2)(a) - Google; s 9(2)(a) - Google; s 9(2)(a) - Google  
**Subject:** Re: IR NZ - query

**External Email CAUTION:** Please take **CARE** when opening any links or attachments.

Hi s 9(2)(a) - IR 7

Can you confirm what Google platform this relates to?

Google Ad Manager is our Publisher ad serving technology that assists publishers in managing advertising on their digital platforms.

Google Ads is one of our ad buying platforms that assists advertisers in buying ad inventory across our network (search, video and display).

Campaign Manager is our enterprise ad serving technology that assists advertisers and agencies in hosting ads from a single central location and placing ads across Google's network and other third party networks.

Cheers,

s 9(2)(a) - Google



s 9(2)(a) - Google

Senior Platforms Consultant

s 9(2)(a) - Google [google.com](https://www.google.com)

s 9(2)(a) - Google

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On Fri, 20 Sept 2024 at 13:45, s 9(2)(a) - Google wrote:

Hi s 9(2)(a) - IR 7

I am just looping in some colleagues who may be able to help us with this request.

Team are we able to provide the below?

"I've been asked to review any attestation or ISO27001, SOC reports in relation to the Google Ads Manager/Campaign services, can you please provide a view of good security practices have been followed via a report."

Thanks,

s 9(2)(a) - Goog

On Fri, Sep 20, 2024 at 11:34 AM s 9(2)(a) - IR 7 wrote:

[UNCLASSIFIED]

[UNCLASSIFIED]

Hi s 9(2)(a) - Goog and Team,

I've been asked to review any attestation or ISO27001, SOC reports in relation to the Google Ads Manager/Campaign services, can you please provide a view of good security practices have been followed via a report.

Regards,

s 9(2)(a) - IR 7

---

**From:** s 9(2)(a) - IR 7

**Sent:** Friday, September 13, 2024 6:30 PM

**To:** s 9(2)(a) - Google

**Cc:** s 9(2)(a) - Google s 9(2)(a) - Google

s 9(2)(a) - Google

**Subject:** RE: IR NZ - query

Hi s 9(2)(a) - Goog

Thanks for gathering feedback and providing it to us, yes for internal use only and will not be shared externally.

If I have further question, I'll reach out cob Monday 16<sup>th</sup>.

Regards,  
s 9(2)(a) - IR 7

**From:** s 9(2)(a) - Google  
**Sent:** Friday, September 13, 2024 3:07 PM  
**To:** s 9(2)(a) - IR 7  
**Cc:** s 9(2)(a) - Google s 9(2)(a) - Google  
s 9(2)(a) - Google  
**Subject:** Re: IR NZ - query

**External Email CAUTION:** Please take **CARE** when opening any links or attachments.

Hey s 9(2)(a) - IR 7

Sorry for the delay, we wanted to make sure we got the right answers. I have the below responses for you inline, please note that these responses are for your internal understanding and are not to be shared externally.

You can let us know if you have further questions or we can organise to jump on a call to talk through.

**What function or API is being used to hash the customer data? Is this happening within the client web browser?**

Customer Match uses a secure hashing algorithm called SHA256, which is an industry standard for one-way hashing that cannot be unencrypted. Advertiser's 1PD is automatically hashed (unless already hashed by the customer) and formatted before it is sent securely to Google's servers. You'll upload a customer data file in your Google Ads account or by using the Google Ads API (Google Ads API). Google uses Transport Layer Security (TLS) for your upload, which is the industry standard to securely transfer files.

This means that neither Google nor any other parties can reverse the data back into cleartext (data which is unencrypted), so even in the event of a data leak no readable PII would be revealed. Customers can also hash customer data themselves using the SHA256 algorithm. The data is always encrypted in Google's servers, with strict access controls of Googlers with data access.

Why is hashing secure?

Hashing helps cybersecurity professionals ensure that the data stored on servers and cloud storage systems remains unreadable by hackers. In comparison to encryption, hashed data is not reversible, meaning that once you transform it into a long code of numbers you cannot revert it back. Cryptographic hash algorithms produce irreversible and unique hashes. The larger the number of possible hashes, the smaller the chance that two values will create the same hash. No unhashed data is shared with Google. Hashed data that does not match Google data is deleted.

**From this page – [About the customer matching process - Google Ads Help](#). It says hashed customer data is optional – does this mean Google can process the data in**

## **plaintext format?**

Customer Match uses a secure hashing algorithm called SHA256, which is an industry standard for one-way hashing that cannot be unencrypted. Advertiser's 1PD is automatically hashed (unless already hashed by the customer) and formatted before it is sent securely to Google's servers. You'll upload a customer data file in your Google Ads account or by using the Google Ads API (Google Ads API). Google uses Transport Layer Security (TLS) for your upload, which is the industry standard to securely transfer files.

This means that neither Google nor any other parties can reverse the data back into cleartext (data which is unencrypted), so even in the event of a data leak no readable PII would be revealed. Customers can also hash customer data themselves using the SHA256 algorithm. The data is always encrypted in Google's servers, with strict access controls of Googlers with data access.

**Can you confirm whether the custom list uploaded is hashed per value (e.g. for each entity included their details are individually hashed, not concatenated together then hashed e.g. First name + last name + email)?**

## **Email address and phone matching**

Google keeps track of the email addresses and phone numbers for Google accounts and the corresponding hashed strings for those email addresses or phone numbers. After you've uploaded your customer list of email addresses and/or phone numbers, Google Ads will compare each hashed string on your customer list with the hashed string for email address or phone number of Google accounts. If there's a match, Google adds the corresponding Google account to your Customer Match segments (Customer list).

## **Mailing address matching**

Google joins hashed name and mailing address data for Google accounts to construct a matching key. Mailing address data should include only the countries and the zip codes. After you've uploaded your list with hashed customer names and addresses (don't hash zip and country data), Google constructs a similar key based on your data and then compares each key on your customer list with the keys based on Google accounts. If there's a match, Google adds the corresponding Google account to your Customer Match segments (Customer list).

**Based on the matched user profiles, do you enhance or metatag the user profiles?  
E.g. This person is a student, he resides outside NZ**

We won't use customer data files for any purpose nor share them with other Google teams other than to create Customer Match audiences and ensure compliance with our policies. We won't use the fact that a Google user is in a Customer Match audience to build or enhance profiles about that user, and we won't share that a Google user is in a Customer Match audience with any third party, including other advertisers.

Use cases where Google might handle Customer Match or data outside product:  
Google may share this data to meet any applicable law, regulation, legal process or enforceable governmental request.

We may compare the profiles of the Google users in your Customer Match audience with the profiles of other Google users for the benefit of your own marketing objective e.g to identify similar audiences to support new customer acquisition.

Once the match list has been implemented and used for ad targeting via Google Ads, we may use information derived from impressions or clicks on the ads shown as part of campaigns targeted to Customer Match audiences. Google uses that data in the ordinary course of Google Ads in order to improve Google Ads and other Google products and services. Google Ads is a controller service per our product designations here.

**Do you remove or archive any unused custom list after a fixed amount of time?**

We won't retain customer data files for any longer than necessary to create Customer Match audiences. Once those processes are complete, we'll promptly delete the data files uploaded via the Google Ads interface or the API. After the matching process and policy compliance checks are complete, which can take up to 48 hours, the data file is marked for deletion. In almost all cases, the deletion is completed within 48 hours.

To remove and/or replace an existing Customer Match audience you can upload a new Customer Match audience following steps in this article.

If a user record doesn't match, Google may still use it as part of policy compliance checks, but Google won't otherwise use it for Customer Match or any other Google product.

Warm Regards,

s 9(2)(a) - Google

On Fri, Sep 13, 2024 at 12:00 PM s 9(2)(a) - IR 7 wrote:

[UNCLASSIFIED]

[UNCLASSIFIED]

Hi s 9(2)(a) - Google

I hope your day is going well, any further updates?

Regards,

s 9(2)(a) - IR 7

---

**From:** s 9(2)(a) - Google

**Sent:** Thursday, September 12, 2024 11:59 AM

**To:** s 9(2)(a) - IR 7

**Cc:** s 9(2)(a) - Google s 9(2)(a) - Google

s 9(2)(a) - Google

**Subject:** Re: IR NZ - query

**External Email CAUTION:** Please take **CARE** when opening any links or attachments.

Hi § 9(2)(a) - IR 7

I have a meeting with our teams at 1:30 today so will loop back in with you shortly.

Thanks

§ 9(2)(a) - Goog

On Thu, 12 Sept 2024, 11:18 am § 9(2)(a) - IR 7  
wrote:

[UNCLASSIFIED]

[UNCLASSIFIED]

Hi § 9(2)(a) - Goog

Any updates on this? We have some pressure from ELT that we need to advise via a brief paper.

Regards,  
§ 9(2)(a) - IR 7

---

**From:** § 9(2)(a) - Google

**Sent:** Wednesday, September 11, 2024 4:01 PM

**To:** § 9(2)(a) - IR 7

§ 9(2)(a) - Google

**Cc:** § 9(2)(a) - Google

§ 9(2)(a) - Google

**Subject:** Re: IR NZ - query

**External Email CAUTION:** Please take **CARE** when opening any links or attachments.

Hi § 9(2)(a) - IR 7

Thanks for reaching out and providing these questions, I am just looping out the cloud folks and including s 9(2)(a) - Google who are in our measurement and privacy teams and who are taking a look at your queries and can get back to you with more information.

Warm Regards,

s 9(2)(a) - Goog

On Wed, Sep 11, 2024 at 1:28 PM s 9(2)(a) - IR 7 wrote:

[UNCLASSIFIED]

[UNCLASSIFIED]

Hi GAds Team,

Considering the media issue we are dealing with, I've been asked to look into the use of the services, and we have a few questions regarding this, can you please help clarify the below?

1. What function or API is being used to hash the customer data? Is this happening within the client web browser?
2. From this page – [About the customer matching process - Google Ads Help](#). It says hashed customer data is optional – does this mean Google can process the data in plaintext format?
3. Can you confirm whether the custom list uploaded is hashed per value (e.g. for each entity included their details are individually hashed, not concatenated together then hashed e.g. First name + last name + email)?
4. Based on the matched user profiles, do you enhance or metatag the user profiles? E.g. This person is a student, he resides outside NZ
5. Do you remove or archive any unused custom list after a fixed amount of time?

Regards,

s 9(2)(a) - IR 7

---

**From:** s 9(2)(a) - Google | Google Cloud <s 9(2)(a) - Google

**Sent:** Wednesday, September 11, 2024 11:46 AM

To: s 9(2)(a) - Google s 9(2)(a) - Google  
s 9(2)(a) - Google s 9(2)(a) - Google  
Cc: s 9(2)(a) - IR 7  
Subject: Re: IR NZ - query

**External Email CAUTION:** Please take **CARE** when opening any links or attachments.

Hey s 9(2)(a) - IR 7

Great to connect with you.

I have looped in @s 9(2)(a) - Google s 9(2)(a) - Google & @s 9(2)(a) - Google from the GAds side of Google, who will be able to assist you with the below.

Thanks,

s 9(2)(a) - Google | Google Cloud | s 9(2)(a) - Google | s 9(2)(a) - Google

On Wed, 11 Sept 2024 at 10:44, s 9(2)(a) - Google wrote:

Hi s 9(2)(a) - IR 7

I am finding the right person for you in the Ads world.

Also including @s 9(2)(a) - Google who is your account manager for Google Cloud.

I will find the right

Thanks and kind regards,

s 9(2)(a) - Google

Google  
Google Cloud  
Wellington, New Zealand

s 9(2)(a) - Google  
s 9(2)(a) - Google [google.com](https://www.google.com)

On Wed, Sep 11, 2024 at 10:08 AM s 9(2)(a) - IR 7

wrote:

[UNCLASSIFIED]

[UNCLASSIFIED]

Hi s 9(2)(a) - Google

I need some help; I need to connect with Googles Ad team that does ad campaigns via info we sent e.g. hashed data to target ads to individuals.

I have a few questions to ask to help us understand the context a bit more.

Ref: media issue we are dealing with: [IRD data sharing: Safety of anonymising detail to be examined | RNZ News](#)

Regards,

s 9(2)(a) - IR 7

-----Original Message-----

From: s 9(2)(a) - Google

Sent: Wednesday, November 22, 2023 3:20 PM

To: s 9(2)(a) - IR 7

Subject: s 9(2)(a) - Google is out of the office - slow to respond RE: NZ Cyber Showcase, The Fender, and You. CONGRATULATIONS!

External Email CAUTION: Please take CARE when opening any links or attachments.

I am travelling and out of the office. Back on Tuesday, I will be slow to respond.

If it is urgent please text me on s 9(2)(a) - Google

Thanks

s 9(2)(a) - Google

--

\* • \*\*s 9(2)(a) - Google

- \* • \*s 9(2)(a) - Google, Google Cloud, New Zealand
- \* • \*s 9(2)(a) - Google
- s 9(2)(a) - Google [google.com](https://www.google.com)

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can, or consider printing double-sided. Visit us online at [ird.govt.nz](http://ird.govt.nz)

## Appendix I

**From:** [Meta Support](#)  
**To:** s 9(2)(a) - IR 2  
**Cc:** s 9(2)(a) - IR 1  
**Subject:** Something else | Case: 823134266405162  
**Date:** Tuesday, 15 October 2024 6:59:06 pm

**External Email CAUTION:** Please take CARE when opening any links or attachments.

Hi s 9(2)(a) - IR 1

Thanks for your response.

We understand that you want to know if the files that you shared in your previous cases has been deleted or not.

How long do we keep your information?

We keep information as long as we need it to provide our Products, comply with legal obligations or protect our or other's interests. We decide how long we need information on a case-by-case basis.

Here's what we consider when we decide:

If we need it to operate or provide our Products. For example, we need to keep some of your information to maintain your account.

The feature we use it for, and how that feature works. For example, messages sent using Messenger's vanish mode are retained for less time than regular messages. .

How long we need to retain the information to comply with certain legal obligations. .

If we need it for other legitimate purposes, such as to prevent harm; investigate possible violations of our terms or policies; promote safety, security and integrity; or protect ourselves, including our rights, property or products.

In some instances and for specific reasons, we'll keep information for an extended period of time or when we may preserve your information.

For your convenience, we have included a relevant Help Center articles that provide further details on this process : <https://www.facebook.com/privacy/policy>

We hope this has clarifies your concern. In the meantime, should you have any queries please do not hesitate to get back to us.

Regards,

§ 9(2)(a) - Meta Sup

Meta Pro Team | To learn more on how to serve and build your community with Meta visit: <https://www.facebook.com/government-nonprofits>

>On Mon Oct 14, 2024 22:18:49, § 9(2)(a) - IR 2 wrote:

>[IN CONFIDENCE RELEASE EXTERNAL]

>[IN CONFIDENCE RELEASE EXTERNAL]

>Hi § 9(2)(a) - M

>Thanks for confirming that. You say, the data shared was already automatically deleted after a period of time.

>Do you know what that period of time was?

>Was it deleted at the same time the case was closed?

>Thanks

>§ 9(2)(a) - IR 2

>From: § 9(2)(a) - IR 2

>Sent: Monday, 14 October 2024 2:04 pm

>To: Meta Support

>Cc: § 9(2)(a) - IR 1

>Subject: RE: Something else | Case: 823134266405162

>Hi § 9(2)(a) - M

>Thanks for confirming that. You say, the data shared was already automatically deleted after a period of time.

>Do you know what that period of time was?

>Was it deleted at the same time the case was closed?

>Thanks

>§ 9(2)(a) - IR 2

>From: Meta Support

>Sent: Monday, 14 October 2024 1:59 pm

>To: § 9(2)(a) - IR 2

>Cc: § 9(2)(a) - IR 1

>Subject: Something else | Case: 823134266405162

>External Email CAUTION: Please take CARE when opening any links or attachments.

>Hi § 9(2)(a) - IR 2 Thanks for getting back to us. We understand that you want to know if the files that you shared in your previous cases has been deleted or not. Please be informed that we are unable to access to the files from that previous cases anymore. As we understand customer data is very sensitive and we guaranteed that the data shared already automatically deleted after a period of time. We hope this information clarifies your concern. We will keep this case open for your review or any further concern from your end. Please also note that this case will be closed automatically by our system after 48 hours. In the meantime, should you have any queries please do not hesitate to get back to us. Warm regards, § 9(2)(a) - Meta Pro Team | To learn more on how to serve and build your community with Meta visit: <https://www.facebook.com/government-nonprofits>

>On Sun Oct 13, 2024