



16 March 2026



Dear [Redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 16 February 2026. Your full request is attached as **Appendix A**.

**Information being released**

The information you have requested is provided in the tables on the following pages.

Please note that during Inland Revenue’s Business Transformation (which spanned multiple years including 2020/21) there were 10 senior leaders reporting to the Commissioner of Inland Revenue. In 2023/24 this reduced to six senior leaders.

<b>Role</b>	<b>20/21</b>	<b>21/22</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>
<b>Commissioner</b>	1	1	1	1	1
<b>Senior leaders</b>	10	8	8	6	6

The data provided is based on individuals in their substantive roles for the 2020/21 to 2024/25 financial years. The information is provided by role description, and only roles that have any expenses relating to your request are listed.

The Commissioner of Inland Revenue, and Deputy Commissioner – Policy had international travel to Australia relating to your request. This has been included in their respective tables. All other training and development costs relate to New Zealand based organisations.

Inland Revenue provides optional and mandatory training for all staff including health, safety and wellbeing, physical and information systems. Much of the training available is developed in-house however some is provided by external suppliers, for example information security by KnowBe4 – The Inside Man. These training products are paid for as a corporate cost not at a per user rate.

**The Commissioner of Inland Revenue**

Supplier	Activity	20/21	21/22	22/23	23/24	24/25	Total
<b>WHON PTY LIMITED T/A Jeff Whalan Learning Group</b>	Personal development, coaching and learning groups	-	-	8,758	9,028	9,780	<b>27,565</b>
	International travel, accommodation and expenses	-	-	4,888	2,162	3,382	<b>10,432</b>
	<b>Total cost</b>	-	-	<b>13,646</b>	<b>11,190</b>	<b>13,162</b>	<b>37,997</b>

**Chief Tax Counsel**

Supplier	Activity	20/21	21/22	22/23	23/24	24/25	Total
<b>CERNO LIMITED</b>	Personal assessment and development plan	-	620	-	-	-	<b>620</b>
<b>CROWN LAW OFFICE</b>	Crown Law Office; Introduction to being a government lawyer	-	100	-	-	-	<b>100</b>
<b>THE INSTITUTE OF DIRECTORS IN NEW ZEALAND INCORPORATED</b>	Health and Safety Officer Training	-	-	-	-	1,125	<b>1,125</b>
	<b>Total cost</b>	-	<b>720</b>	-	-	<b>1,125</b>	<b>1,845</b>

**Deputy Commissioner Policy**

Supplier	Activity	20/21	21/22	22/23	23/24	24/25	Total
<b>WHON PTY LIMITED T/A Jeff Whalan Learning Group</b>	Personal development, coaching and learning groups <sup>1</sup>	-	-	-	17,223	-	<b>17,223</b>
	International travel, accommodation and expenses	-	-	-	3,101	1,844	<b>4,945</b>
	<b>Total cost</b>	-	-	-	<b>20,324</b>	<b>1,844</b>	<b>22,168</b>

<sup>1</sup> This fee was paid in 2023/24 but covered two financial years 2023/24 and 2024/25

**Deputy Commissioner Customer & Compliance Services - Business**

Supplier	Activity	20/21	21/22	22/23	23/24	24/25	Total
<b>GAVIN LOCKWOOD</b>	Personal development coaching sessions	-	-	-	2,340	5,220	<b>7,560</b>
	<b>Total cost</b>	-	-	-	<b>2,340</b>	<b>5,220</b>	<b>7,560</b>

**Deputy Commissioner Customer & Compliance Services - Individuals**

Supplier	Activity	20/21	21/22	22/23	23/24	24/25	Total
<b>GAVIN LOCKWOOD</b>	Personal development coaching sessions	350	-	-	-	-	<b>350</b>
<b>THE INSTITUTE OF DIRECTORS IN NEW ZEALAND INCORPORATED</b>	The Institute of Directors - Company directors' course	-	6,196	-	-	-	<b>6,196</b>
	The Institute of Directors - Office development programme: Health and Safety Governance in the Public Service training	-	3,600	-	-	-	<b>3,600</b>
	Health and Safety Officer Training	-	-	-	-	1,125	<b>1,125</b>
	<b>Total cost</b>	<b>350</b>	<b>9,796</b>	-	-	<b>1,125</b>	<b>11,271</b>

**Deputy Commissioner Enterprise Design & Integrity<sup>2</sup>**

Supplier	Activity	20/21	21/22	22/23	23/24	24/25	Total
<b>THE INSTITUTE OF DIRECTORS IN NEW ZEALAND INCORPORATED</b>	The Institute of Directors - Company directors' course	-	-	9,957	-	-	<b>9,957</b>
	<b>Total cost</b>	-	-	<b>11,038</b>	-	-	<b>11,038</b>

<sup>2</sup> The role was disestablished in 2024/25

**Deputy Commissioner Enterprise Services<sup>3</sup>**

<b>Supplier</b>	<b>Activity</b>	<b>20/21</b>	<b>21/22</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>	<b>Total</b>
<b>CERNO LIMITED</b>	Personal assessment and development plan	-	-	-	-	7,567	<b>7,567</b>
<b>THE INSTITUTE OF DIRECTORS IN NEW ZEALAND INCORPORATED</b>	Health and Safety Officer Training	-	-	-	-	1,125	<b>1,125</b>
	<b>Total cost</b>	-	-	-	-	<b>8,692</b>	<b>8,692</b>

<sup>3</sup> This role was disestablished in 2024/25

**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



Joanne Petrie

**Commissioner Support**

## Appendix A

For a BusinessDesk story about executive leadership training costs in the wider public sector, I would like to request the following information under the OIA:

### **External training and development**

For the past five financial or calendar years, please provide all training and development opportunities that have been requested and/or approved for:

- The Chief Executive; and
- All Deputy Chief Executives or equivalent senior leadership team members (i.e. direct reports to the Chief Executive),

whether or not these opportunities have commenced. Please include:

1. The name of the training or development programme
2. The provider and country
3. The year approved and/or attended
4. The total cost per participant
5. A breakdown of costs including:
  - a. Course or tuition fees
  - b. Accommodation
  - c. Flights and travel
  - d. Any other associated costs funded by the agency

Please also provide:

6. The total annual expenditure on executive or senior leadership development for each financial or calendar year covered by this request.
7. The total annual expenditure specifically on overseas executive or tertiary training for the same period.

For clarity, this request includes executive leadership programmes, tertiary study (including postgraduate study), and specialist executive education delivered by universities or private providers, whether domestic or overseas.

### **Executive coaching and counselling services**

For the same five financial or calendar years, please provide details of any externally contracted executive coaching, leadership coaching, life coaching, or other externally funded advisory or counselling services provided as part of employment arrangements for:

- The Chief Executive; and
- All Deputy Chief Executives or equivalent senior leadership team members.

*For each engagement, please provide:*

- 8. The type of service (e.g. executive coaching, leadership coaching, psychological advisory services)*
- 9. The provider (individual or organisation)*
- 10. The year engaged*
- 11. The total cost per individual*
- 12. The total annual expenditure by the agency on such services*