

06 May 2026

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 10 April 2026. You requested the following:

1. *Can I please OIA how much was spent on consultants in 2025 and how much was spent in 2024?*
2. *Please list each consultant/consultancy, and*
  - a) *the amount spent*
  - b) *and the purpose of the work*
  - c) *and duration of their work, for 2025.*
3. *Can I please OIA how much was spent on contractors for 2025,*
  - a) *and how many contractors were employed in 2025, compared to 2024*
4. *Please break this number down to the purpose or occupation the contractor(s) were employed for (ie. business analyst, architech) for 2025*
5. *How many of these contractors employed in 2025 worked/work at the organisation longer than six months?*
6. *Please provide any post-restructure reviews conducted in the last year (from April 4, 2026)*
7. *Please list the number of restructures conducted in that time frame*
  - a) *the group the restructure relates to*
  - b) *and the purpose of the restructure.*
8. *Please provide any figures held on the estimated cost and savings of restructuring throughout 2025.*

#### **Items 1, 2, 3 and 4**

Inland Revenue's finance, Human Resources and contract management systems capture only aggregated, high-level data on expenditure for contractors and consultants. The information requested would require substantial manual effort to be created at the detail level requested.

However, I can provide the data requested where this has been previously compiled for the Public Service Commission and/or the Finance and Expenditure Committee. The detail of these reporting requirements change over time.

Inland Revenue's operating and capital expenditure on contractors and consultants was:

- \$15.057 million in the first six months the 2025/26 financial year
- \$30.178 million in the 2024/25 financial year, and
- \$39.405 million in the 2023/24 financial year.

Inland Revenue provides summary information to the Public Service Commission on a quarterly basis. The following table provides the data for the period 1 July 2025 to 31 December 2025 (six months).

**Table 1:** Contractor and Consultant spend for the period 1 July 2025 – 31 December 2025, by category.

<b>Contractors and consultants expenditure by category</b>	<b>1 Jul 2025 to 31 Dec 2025</b>
	<b>(\$ million)</b>
<b>Operating – specifically funded Government Priorities related spend</b>	
None	-
<i>Total</i>	-
<b>Operating – project or time limited contractor and consultants</b>	
Frontline workforce planning initiative	2.018
Enterprise resource planning - strategic investment programme	1.991
Integrated payroll solution	1.231
Digital services initiative	0.983
Oracle system enhancements	0.409
Content management	0.366
Improving business tax initiative	0.277
Fees Free student loans	0.108
<i>Total</i>	<i>7.630</i>
<b>Operating – backfill contractor and consultants</b>	
Enterprise Design and Integrity business group backfilling of roles	1.266
<i>Total</i>	<i>1.266</i>
<b>Operating – other contractor and consultants</b>	
Organisational design and change services	0.757
Support and capability to the Chief Information Security Office	0.636
Advisory, design and analysis	0.567
Data and cloud management and migration services	0.405
Testing services	0.341

<b>Contractors and consultants expenditure by category</b>	<b>1 Jul 2025 to 31 Dec 2025</b>
	<b>(\$ million)</b>
System services, design and implementation	0.267
Independent quality assurance and project reviews	0.188
Programme management and architectural IT services	0.183
Copilot agent governance and security	0.163
Other Services	0.252
<b>Total</b>	<b>3.757</b>
<b>Capital – contractors and consultants</b>	
Contractors and consultants	2.403
<i>Total</i>	15.057

Inland Revenue provides information on contractor and consultant expenditure by engagement to the Financial and Expenditure Committee each year. This information is publicly available here:

Finance and Expenditure Committee - Estimates Review 2025/26

[https://www3.parliament.nz/resource/mi-NZ/54SCFIN\\_EVI\\_fa9d2df7-3f10-4077-6b2d-08dd98db4958\\_FIN16436/a33c7e2a5c1b74434044f008a53de0517e9a6e68](https://www3.parliament.nz/resource/mi-NZ/54SCFIN_EVI_fa9d2df7-3f10-4077-6b2d-08dd98db4958_FIN16436/a33c7e2a5c1b74434044f008a53de0517e9a6e68)

- Question 49 - Table 1: Contractor and consultant engagements greater than \$100,000 – spend from 1 July 2024 to 31 March 2025.
- Question 49 – Table 2: Contractor and consultant engagements less than \$100,000 – 1 July 2024 to 31 March 2025.

Finance and Expenditure Committee – Inland Revenue Annual Review 2023/24

[https://www3.parliament.nz/resource/en-NZ/54SCFIN\\_EVI\\_8f080cae-f383-4d74-21bf-08dcee21bb3d\\_FIN4119/4ceba6c1f03f5d9150a306b7973032a3d66815f5](https://www3.parliament.nz/resource/en-NZ/54SCFIN_EVI_8f080cae-f383-4d74-21bf-08dcee21bb3d_FIN4119/4ceba6c1f03f5d9150a306b7973032a3d66815f5)

- Question 68 – Contractors and consultants – 1 July 2023 to 30 June 2025.

**Item 5 - How many of these contractors employed in 2025 worked/work at the organisation longer than six months?**

As at 31 December 2025 there were 41 contractors engaged by Inland Revenue. All of these contractors had worked at Inland Revenue for longer than six months.

**Item 6 - Please provide any post-restructure reviews conducted in the last year (from April 4, 2026):**

No post-restructure reviews have been completed between 4 April 2025 and 4 April 2026. Therefore, I am refusing this part of your request under section 18(e) of the OIA as the document alleged to contain the information requested does not exist.

**Item 7 - Please list the number of restructures conducted in that time frame (a) the group the restructure relates to and (b) the purpose of the restructure.**

The restructures completed between 4 April 2025 and 4 April 2026 have been provided in Table 2 below.

**Table 2:** Restructures completed for the period 4 April 2025 – 4 April 2026

<b>Month of final decisions</b>	<b>Business group name at the time</b>	<b>Change process</b>	<b>Purpose of the restructure</b>
May 2025	Executive	Enterprise Services and Enterprise Design & Integrity review (DCs)	Revised Tier 2 leadership structure (two roles to one), creating the new Enterprise & Integrity Services group.
July 2025	Enterprise Design & Integrity	Data, Analytics & Insights	Creation of enduring data, analytics and reporting team structures below the Tier 3 leadership structure.
July 2025	Tax Counsel Office	Tax Counsel Office Service Leader	Review the information management, learning and development and business support models in response to enterprise changes and workload reductions.
August 2025	Customer & Compliance Services - Individuals	Customer Service Administrator role review	Retire the legacy Customer Support Administrator job at Inland Revenue in response to optimisation over time.
November 2025	Enterprise & Integrity Services	Enterprise & Integrity Services review (T3)	Revised Tier 3 (and some Tier 4) leadership structure for Enterprise & Integrity Services; rationalising direct reports and business groups.
December 2025	Customer & Compliance Services – Individuals/Business	Micro Business & Communities	Bringing together existing community and compliance activities into a new single customer segment, for better compliance outcomes.

Month of final decisions	Business group name at the time	Change process	Purpose of the restructure
April 2026	Customer & Compliance Services – Individuals/Business	Operational Planning team	Revised team operating model to take account of implementation of integrated operational planning technology; requiring higher levels of capability.

**Item 8 - Please provide any figures held on the estimated cost and savings of restructuring throughout 2025.**

Inland Revenue has delivered the \$29.6 million of savings per annum that it committed to in Budget 2024. These savings have predominantly come from operating costs. Savings are not generally specified for individual business unit restructures as savings offset FTE increases and cost pressures in the business unit and/or across the organisation.

**Right of review**

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

**Publishing of OIA response**

We intend to publish our response to your request on Inland Revenue's website ([ird.govt.nz](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



Jane Elley  
**Enterprise Leader, People & Business Services**