

16 September 2026

[REDACTED]  
[REDACTED]  
[REDACTED]

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 24 August 2026. You requested the following:

*I am requesting information relating to individuals working within your agency through supplier, managed service, or service agreements who are not recorded or reported as contractors or consultants spending.*

*For the purposes of this request, I am particularly interested in arrangements where an external supplier provides a named or identifiable individual who performs work for an agency on an ongoing or full-time basis and has access to agency resources, systems, email, buildings, and or equipment:*

- 1. To the extent this information is held centrally, please provide the number of individuals currently:*
  - supplied through a supplier, managed service, or service agreement*
  - working in a role equivalent or similar to a full-time agency position*
  - provided with access to agency systems, email accounts, buildings, equipment, or other internal resources*
  - not classified or reported as contractors or consultants.*
- 2. For the individuals captured by point 1, please provide for each individual:*
  - the total annual or contracted cost*
  - the length of the engagement*
  - whether the individual works full-time or part-time for the agency.*
- 3. Please identify any changes to the collection or availability of this information resulting from the implementation of new financial, procurement, HR, or reporting systems, including:*
  - the date of any system change*
  - what information ceased to be collected or became unavailable*
  - whether historical information remains accessible*
  - any known breaks in the data series.*
- 4. Please provide any recent advice, correspondence, or guidance concerning individuals working within your agency who are not included in reported contractor and consultant spend because they are engaged through supplier, managed service, or service agreements.*

**Workforce arrangements delivered through suppliers**

Inland Revenue uses Ātea, our Oracle Human Resources, Finance and Commercial system, to record details of, and provision access for, staff, contractors, consultants, and other supplier personnel recorded as “non-workers” who require access to Inland Revenue systems. Non-workers were introduced as a worker type to provide access to individuals to Inland Revenue systems where required, to deliver contracted services, including outsourced and managed services.

Ātea does not record the regularity or extent to which an individual uses the access provided. For example, whether they work with Inland Revenue on a full-time, part-time, or infrequent basis. Contracts for these services are designed to deliver an agreed outcome. Multiple individuals may contribute to delivering the contracted outcomes, and in many cases the contracts do not specify the time, cost and seniority of individual resources. Inland Revenue therefore monitors delivery and expenditure at a contract level and does not hold information relating to the time spent by individual resources or the rates paid to deliver the agreed outcome.

Accordingly, Inland Revenue does not hold the information required to identify individuals meeting all the criteria in your request and this part of your request is refused under section 18(g) of the OIA, as the information is not held by Inland Revenue.

For context, as at 26 August 2026, we had 410 non-workers who are not classified or reported as contractors or consultants. None of these non-workers are working in a role equivalent or similar to a full-time Inland Revenue position in our organisational structure.

Please note, this figure is provided to give relevant context but should not be interpreted as a complete count of individuals meeting all of the criteria in your request.

**Information about individual supplier personnel**

Because Inland Revenue contracts with supplier organisations rather than individual personnel, we do not hold information about individual supplier personnel such as:

- their total annual or contracted cost,
- the length of their engagement, or
- whether they work full-time or part-time for Inland Revenue.

Therefore, question two of your request is refused under section 18(g) of the OIA, as the information is not held by Inland Revenue.

**Workforce and access management systems**

The Ātea Oracle system was introduced on 1 October 2019. Inland Revenue’s identify and access management tool, One Identity Manager (OneIM), was introduced in late March 2022. OneIM replaced and consolidated some existing access management processes and functionality that were previously undertaken through other systems and manual processes.

OneIM automatically provisions Inland Revenue accounts and core system access for employees, non-workers, and contingent workers. OneIM monitors Ātea every two hours to identify new and departing workers and creates or removes accounts based on the changes recorded in Ātea.

Based on the information available, Inland Revenue is not aware of any worker identity or access management information that ceased to be collected as a result of implementing OneIM. While the implementation changed the way access requests and approvals were managed and recorded, it did not result in the loss of worker identity, access provisioning or access review information.

Historical worker records continue to be maintained in Ātea, which is our primary source for worker information. Historical access and identity management records remain available through the relevant source systems and are retained in accordance with Inland Revenue's information management practices.

Inland Revenue is not aware of any material breaks in the identity and access management data series resulting from the implementation of OneIM. The implementation changed how identity and access management processes were administered but did not create a known interruption in the underlying worker or access data.

### **Advice and guidance**

Inland Revenue does not hold any recent advice, correspondence or guidance concerning individuals who are not included in our reported contractor and consultant spend. Therefore, question four of your request is refused under section 18(e) of the OIA as the documents alleged to contain the information do not exist.

### **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 and Business Services**