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Inland Revenue
Te Tari Taake

Inland Revenue report: Lessons learned during transformation

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Action sought

	Action sought	Deadline
Minister of Finance	Note the contents of this report	None
Minister of Revenue	Note the contents of this report	None

Contact for telephone discussion (if required)

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18 May 2022

Minister of Finance
Minister of Revenue

Lessons learned during transformation

Executive summary

1. In the final progress update provided to the Cabinet Government Administration and Expenditure Review Committee (GOV) on 7 April 2022, the Minister of Revenue asked us to provide a report by June 2022 outlining:
 - our views about why we have been successful
 - what lessons we learned along the way
 - what we advise other major change programmes to consider, to set themselves up for success.
2. As requested, we have reflected on the successful implementation of our multi-year, multi-stage transformation programme. This report looks at what is needed to put the right foundations in place, what is required to get going, and what is needed during the delivery phase.
3. The programme will close by 30 June 2022. We will continue to further leverage the capabilities that have been delivered, and look for opportunities to further reduce effort for customers and improve their experiences.

Getting the right foundations in place (pre-2015)

4. As noted in the progress update (GOV-22-Min 0004 refers), before we sought approval to begin implementing our transformation programme, we ensured that we had the right leadership in place, a clear plan, and the skills, experience and partners we needed to set ourselves up for success.

Transformation was led from the top

5. Transformation was an enterprise-wide endeavour, which the Commissioner and executive leadership team led collectively and were accountable for. A Deputy Commissioner had a sole focus on transformation: it cannot be added on to a busy day job. Specific experience with delivering transformational change is required and it is unlikely this will be found within existing teams. Buying in this experience will undoubtedly reduce risk.
6. The executive team devoted significant time to transformation. This is not something that can be delegated. In addition, the executive leadership team was increased in size for a period, to provide the capacity to plan for and lead transformation. This helped to ensure that the programme did not drift off on its own or become disconnected.

We had a clear vision and roadmap for achieving it

7. Our goal was to deliver a modern, digital revenue system that makes tax and payments simpler and more certain for customers. A revenue system:
 - Based around customers' needs
 - Easy to understand and interact with
 - Using near real-time information
 - Digital and highly automated
 - Systems and software doing most of the work
 - More responsive, flexible, and certain for customers
 - Future proofed to accommodate change.
8. We established a roadmap early, which set out the starting point (GST) for the programme and the overall phasing. The stages were broad enough to allow us to adjust our approach when needed and as we learnt from the initial phases. While transformations take a long time from start to finish, they need to run at pace with interim deliverables that show progress and build confidence. The roadmap showed simply and visually what we would deliver and when. It was also customer and stakeholder centred. We recognised the need to manage change carefully, and not to overload different customer groups and our people with change all at once.
9. Initially, we had thought there would be on and off ramps in the roadmap, presenting a series of investment decisions over the life of the programme. It became apparent, however, that the transition to new systems and processes must be completed once started. Therefore, the major investment decision had to be taken right at the beginning of the programme.
10. While off ramps do not exist in reality for transformational change, if programmes are set up correctly they do provide the ability to adapt and change. For example, in our case we were able to split stages 2 and 3 into a series of smaller releases to reduce risk while still delivering within the planned timeframes. This meant we had more, smaller releases instead of fewer, larger releases. Multi-year funding is critical to enable these types of decisions to be made, as is transparency so that everyone understands what choices have been made and why.
11. We made sure our plans were at the right level and fit for purpose. Not everyone needs to understand multi-thousand-line plans, so we spent time on getting the level of communications right.
12. Strong programme disciplines helped to ensure that we remained on schedule. The scope of the programme was managed tightly to ensure we delivered on time and on budget. Robust programme foundations, including a strong programme management office and a 10 keys reporting framework, helped us to track and report progress regularly and transparently. Once we defined our plan, we locked it and only allowed change via a formal change control process. This was instrumental in establishing the disciplines needed for successful delivery.

Policy changes were a critical part of the programme and key to building external support

13. As products were moved to new systems and processes, we made policy changes at the same time to help simplify things for customers and improve how we administer products. The changes made to policy and legislative settings aimed to:
 - Make it easier for customers to get things right and hard to get wrong.

- Reduce compliance effort and costs for customers.
 - Enable businesses to focus on running their businesses with tax as a secondary consideration.
 - Make it more difficult for people to fall into debt and easier for them to manage their payments.
 - Boost overall levels of compliance.
 - Support the use of digital technology.
14. Consultation on policy changes was key to helping us to shape the programme and gaining input and commitment from external stakeholders. We began the process in June 2014 with a tax conference, held in conjunction with Victoria University. The aim of the conference was to help develop a policy vision, map out the key areas for consideration, and help inform concrete policy proposals for full public consultation.
15. Public consultation took the form of a number of government discussion documents and officials' issues papers released between 2015 to 2020. The first in the *Making tax simpler* series was a green paper released in March 2015. This sought views on whether the ideas outlined in the paper were heading in the right direction and focused on the right things, before more work was done on them. It provided an opportunity for stakeholders to help set the priorities for change and shape the way we administer the tax system.
16. Policy changes enabled fundamental changes such as automatic end-of-year income tax assessments for individuals to be introduced. Having a clear roadmap and ensuring it was highly visible helped to highlight the most opportune times for making policy changes.
17. In addition, we established reference groups to provide an external perspective across a range of sectors.
- The Transformation Reference Group (TRG) met with us approximately three times each year between 2012 and 2021. The TRG included experienced members representing diverse communities and provided valuable advice and input.
 - In August 2014, the Taxpayer's Simplification Panel was set up as an avenue to help us hear about the things that frustrated people and to submit ideas about what could be done to make paying tax easier.
 - In September 2014, we established an Information and Communications Technology (ICT) reference group as an external and independent voice representing interests from across New Zealand's ICT sector. The purpose of the group was to act as a sounding board for ideas and innovation and to discuss issues and implications as we transformed services for customers.
 - In March 2020, we established a tax agent cohort to include tax agents more when making changes to our customer-facing products, processes and services. The purpose of the cohort is to contribute to the ongoing continuous improvement of services, provide early insight into design of products, and provide a direct feedback mechanism for the tax agent community and their customers. The cohort represents a range of business sizes and community diversity.

We invested in the right capability from the start

18. It is important to understand what skills and experience are required for transformational change and whether they already exist within the organisation. Most organisations do not have the required expertise in house. Inland Revenue recognised that it did not have the necessary skills and, during 2013 and 2014, recruited an experienced team with a track record in delivering transformational change.

19. Having very strong commercial skills in the core transformation team was very important, as was having robust commercial practices and processes. These did not exist at the scale required for a major transformation at Inland Revenue before transformation and needed to be created.
20. We put some of our best and brightest people on the programme, with the expectation that many of them would go back into the business as future leaders at the end of the programme. Many did so and have been appointed to key roles in our new organisation design.

Having the right partners is critical

21. Collecting tax and making payments is not unique to New Zealand. We invested significant time and effort during 2013 and 2014 in visiting solution providers overseas, and their clients, to determine what software was available and how well it would meet our needs.
22. It quickly became apparent that effective commercial solutions were available and used by other revenue authorities. Inland Revenue's purpose is to collect revenue and make payments, not to be a technology organisation. On this basis, if solutions existed then buying them was the right approach. This helped us to make our core technology decisions early. *Buy rather than build* became our mantra.
23. Using a commercial-off-the-shelf (COTS) solution provided by FAST Enterprises LLC (FAST) was initially challenging for us, as we had been used to designing and building our own systems. It has proved to be a key decision. Having a COTS solution means that the revenue system is now future-proofed as it can be upgraded via regular software updates, and we benefit from the research and development FAST undertake worldwide.
24. Wherever possible, we have chosen COTS solutions. We have implemented around 10 COTS solutions as part of transformation to run various aspects of our business. COTS solutions include our data and analytics platform, content management systems, and the day-to-day systems that support the running of Inland Revenue such as human resources and finance. We relied strongly on out-of-the-box processes to avoid unnecessary configuration or customisation. Choosing COTS solutions and adopting a cloud-first and as-a-service approach have future-proofed our technology services.
25. We have developed very strong partnerships with our providers and delivery partners, and treat them as being part of our team.

Getting started (2015/2016)

26. Having a clear plan about what would be delivered and when, including starting small to prove the approach, provided decision makers with the confidence to fully fund the programme from the outset.

Start in a low-risk way

27. We started with GST as it is a standalone and relatively simple tax with a well-defined stakeholder group. This provided us with valuable experience, and the lessons we learned were critical to improving our ongoing delivery.
28. We realised there was a lot we did not know. The key lesson was that we did not really understand what our customers did, or how they used our data and services, as well as we thought we did. This was compounded by the fact that we did not include them

in our design processes. As a result, we changed our approach and brought customers and their advisors into the design process for later releases.

Use simple, clear language

29. Simple and clear language helped everyone to understand what we wanted to achieve: *make tax and payments simple, open and certain, and buy don't build*. We avoided technical jargon and broad, complicated statements, particularly when communicating to those outside Inland Revenue about what we were doing.
30. These simple statements were used as a focus at each major decision point, and were the principles that underpinned design decisions from the early phases of the programme right through until the end.
31. *Right from the Start* was another well understood and consistently used phrase that set the scene for design processes and decision-making.
32. For external customers, advertising was centred around *Changing for You*. This was another simple concept and was supported by messaging about changes, making things more straightforward, and letting customers know how the improvements being made could affect them.

A commitment to funding for the long term was secured up front

33. Securing a multi-year appropriation was vital to the success of transformation. Once started, transformation needed to be completed. Funding by stage or release would not have been viable. A multi-year appropriation also enabled us to enter into the long-term commercial contracts needed to support successful delivery.
34. A multi-year appropriation also enabled us to take a risk-based approach to delivery. We were able to move work around where this made sense, and take advantage of opportunities as they arose without funding mechanisms being a constraint. For example, we migrated Working for Families to new systems in April 2019, as it made sense to align this with the migration of income tax. This decision meant we began the transition of social policy products earlier than originally planned.
35. The funding approved allowed for full decommissioning of all heritage processes and systems. This is an area that often gets missed, as programmes tend to run out of time and money at the end.
36. Managing multi-year funding requires robust financial controls. We completed a quantitative risk assessment at each major stage, or at least annually, to determine how we were tracking within the overall funding approved. This meant we could be certain that, at each point during the programme, there was sufficient funding to complete it and deliver the benefits we committed to. We regularly reported to Cabinet about the progress we were making with achieving the benefits. We also provided updates every month to the Ministers of Finance and Revenue on how we were tracking from a cost perspective.
37. We were very clear that the approved funding was not a target. We had a very strong focus on delivering value and controlling costs. As a result, we have been able to hand back a considerable amount of funding to the Crown.

We were transparent and published a significant amount of information

38. We have published all major documents, including the business case seeking approval to begin implementation, the regular progress updates provided to Cabinet and Ministers, and the findings of Gateway reviews and independent quality and technical

quality assurance reviews. In our view, this was particularly important, given the significant investment made in transformation.

39. We have engaged with other agencies and organisations, including overseas tax agencies, to share our knowledge as much as possible.
40. We continue to focus on sharing our knowledge, and will shortly publish a range of proven transformational material on our website. This will be available for anyone to access, including other agencies.

Supporting strong delivery practices (2017 and onwards)

41. Successful delivery relies on having a continual focus on managing risk, delivering outcomes and benefits, effective change management, and learning as you go.

We took a risk-based approach

42. From the outset, we adopted a risk-based approach. This included extensive risk and issues management, including pricing risk into our financial processes, and a comprehensive programme of independent quality assurance reviews.
43. It is difficult at the beginning of a large-scale transformation to have complete clarity, so risk management is very important. The frameworks and plans we put in place upfront recognised a large element of risk, and provided the ability to flex within the initial plan and approach.
44. Risk management was a strong feature of governance, with regular updates provided to our risk and assurance committee, the Treasury and Ministers.
45. Governance evolved, based on learnings at each stage and on the changing risk profile of the programme. Governance arrangements were reviewed regularly and adapted when needed. We had independent members on our governance forums to help make sure we were not hindered by internal group thinking.
46. When we provided our final transformation update to Cabinet in April 2022, the Minister of Finance particularly called out the value he found in the depth and quality of our quality assurance processes and the access he had to the review teams and findings at each review point.

We tested, tested and tested again

47. We practised the cut-over from our old to our new system multiple times and tested everything thoroughly. We shared solution designs early and tested them with the wider business and customers. As a result of the groundwork and disciplines we had put in place, we were able to cut-over remotely for the April 2020 release within weeks of New Zealand going into its first COVID-19 lockdown. The two main factors that made this possible were that people had the tools and technology they needed to enable them to work remotely, and the cutover team were very well prepared and very clear about what was required of them.
48. Over the course of the programme, we completed approximately 270,000 tests of various types. We had a dedicated testing team, and brought in subject-matter experts from the business to test different products and services. Customer testing was key to ensuring that our products and services would deliver the outcomes intended.

Our design focused on increasing customers' use of digital channels

49. One of the key aims of transformation was to make tax and social policy payments as simple and painless as possible.
50. Our intention was to move high-volume, simple transactions online so we could free our people up to help customers with more complex needs. However we also recognised that, despite uptake of digital services, there would always be customers unable or unwilling to use them or who needed to contact us for other reasons. Phone calls and appointments continue to be a key part of our service offering and are available to customers in these situations. Through transformation, we have invested in ensuring that our contact centres, our Community Compliance teams, and front-of-house teams in our offices have continued to be able to support customers. This has been in addition to the investment we have made in digital channels.
51. We made big improvements to our digital services to make it easy for customers to understand their obligations and entitlements in [www.ird](#) and manage and track their tax and social policy affairs in their myIR account. We made sure we had a clear view of the outcomes we wanted to achieve, the purpose of our digital channels and what customers valued in them, and what success would look like. We avoided coming up with technology solutions for as long as possible so that we could focus on answering these questions.
52. We focused on the things that would deliver the most value to customers by helping customers to do things differently and better. If you try to do everything, you will not be able to focus on the really important things. We encouraged a less-is-more and close-enough-is-good-enough approach. This helps to avoid the traps of perfectionism and designing for exceptions rather than the majority.
53. It's important to understand what using digital services and channels will mean for customers and what changes they will need to make to use them. Delivering something new is just the start of changing customer behaviour. A great service might never get used if customers do not get the right support so that they know what to do. New, flash technology is worthless if it doesn't change customer behaviour. Simple and usable beats fancy and complex every time.
54. We also significantly increased our ability to exchange data with other organisations through digital channels that support our digital service providers. We can now partner more easily with other organisations to deliver services through them and make more of the information we hold easily and securely available to them. This meant building our capability to work with third parties and to ensure we built their development timelines into our plans.

A key objective was to be an intelligence-led organisation

55. We recognised that one of the key changes we needed to make was to make more intelligent use of the information we hold to improve outcomes for customers. We aimed to significantly improve the way we collect, store and analyse data and information and make it readily available when it is needed.
56. The analytical capabilities in both the data and intelligence platform (DIP) and our new system START¹ are making it easier for customers to comply and harder not to. We now have a real-time view of issues customers are struggling with, and areas that might require closer investigation. We delivered incrementally, allowing people to learn on the job and understand the opportunities. It is important to emphasize and be comfortable with an incremental approach, as benefits in this area build over time.

¹ START stands for simplified tax and revenue technology and is the name chosen by Inland Revenue for the GenTax software provided by FAST Enterprises LLC

57. One of the best practices we adopted was the agile quarterly planning approach which was designed to better inform decision making and deliver better outcomes for customers. It involved people from across Inland Revenue coming together to work collaboratively to align and sequence analytics work.
58. We implemented new information and knowledge management systems, a powerful search engine and replaced our intranet to ensure that our people could easily find and access the information they needed to do their jobs. We found that a combination of systems was best, rather than one repository for everything. This meant we had to understand the minimum mandatory common metadata for all content to enable cross-system searchability. A search first experience is reliant on content that is written with the person who needs it in mind, not how the author thinks about it. The language needs to make sense to the search terms used; so the onus is on the content writers to know their audience.
59. It was important not to underestimate the change management effort required. *Available by default* is a challenging concept for our people, as it is a big shift from how we have traditionally worked and thought about information. In addition, having an enterprise content model for your information and knowledge systems before implementing them is important so that people know when and how to use each system. Information clean-up was treated as a priority and it is important not to underestimate the effort and time required to do this. Leave enough time in your schedule for content owners to clean up their content.

We focused on delivering outcomes and benefits

60. Delivering benefits was a significant focus for the transformation programme. Benefits were a mix of financial and non-financial outcomes, and were clearly articulated in our business case. We invested in developing robust benefit identification and management practices from the start of the programme. We progressively delivered benefits as changes were implemented, and regularly tracked and reported progress towards achieving them. At first, we focused on dollars or time saved and, as transformation progressed, we became more customer-focused. The focus then shifted to reflect the benefits of helping customers get it right from the start, rather than punishing them when they got it wrong.
61. The use of case studies helped the benefits come to life by showcasing examples of the outcomes achieved. This was important for demonstrating what the changes meant for customers, stakeholders and our people.

We planned for and built in a significant and long-term investment in change management

62. It was and is a must to put significant time and effort into change management. Helping customers, stakeholders, partners and our people to understand what we were trying to achieve and why, and what part they needed to play, was key to having people adopt the changes introduced by transformation. We invested time in understanding each of our stakeholder groups, and completed detailed impact assessments for each release.
63. When we migrated GST to new systems and processes in February 2017, we thought we had put sufficient effort into change management and communications. However, it became clear that we were nowhere near as effective as we thought we were. As a result, we changed our approach for subsequent releases, as well as bringing customers and stakeholders into the design process, in particular tax agents. Engagement with tax agents increased significantly from 2017 onwards.
64. We set up an account management team to improve external customer and stakeholder management following the February 2017 release. From then on, this team became the front door for external stakeholders and customers for the remainder of the

programme. The team enabled two-way, open, honest discussion, communication and feedback, and provided early warning and identification of issues that could impact our external customers before they became widespread or critical. We recruited people with industry knowledge and credibility in these roles who had proven experience in programme delivery and balancing conflicting priorities.

65. Effective communications help to reduce resistance and increase acceptance of changes. We had a dedicated communications team for the duration of the programme, who were responsible for communications to all internal, customer and stakeholder groups. The team was responsible for both internal and external communications, to ensure that messages were consistent and timings were aligned. One of our key communications principles was that we would tell our people first. We recruited individuals into the team who could understand complex information and turn it into content each stakeholder group could relate to.
66. Communications were extensive and constantly tested and refined with feedback from our customers and our people. We used a number of mediums and channels to reach customers, including digital channels and social media, and learned and modified as we went along.
67. Comprehensive engagement and communications plans for each release were designed to reach those who were affected by the changes we were making. We repeated the same messages hundreds of times, as we expected that not everyone would understand them the first time, and that some people would be surprised by what the changes meant for them.

Focus on change management for your people

68. There were two key areas in which we needed to prepare our people for change.
69. The first was ensuring that our people were ready to support customers to adopt changes as each release went live.
70. We developed comprehensive training programmes ahead of each release, to provide opportunities for hands-on experience with new systems and processes. On average, our front line people had around 3 days' of mandatory training for each release, equating to 18 days of training overall per person. This is another area in which we adapted our approach as we went, based on feedback from our people about what was working for them and what was not. For example, after the first release in February 2017 we refined our approach and included more time for informal and on-the-job learning, more tailored practice prior to go-live, and smaller groups for classroom based training. Communications also played a key role in building understanding and awareness. The approach included open homes and workshops, deep dives and master classes.
71. The second was supporting our people through the move to our new organisation design.
72. The executive leadership team led the top-down design for the new organisation, focusing on what we expected to be doing in future, rather than what we were doing at the time. The design team was made up of a mix of people with deep knowledge of Inland Revenue, supported by change managers.
73. Moving to a new organisation design, with fewer management layers, capability-based roles, and devolved decision-making was a critical part of our transformation. Although we were open and honest with our people from a very early stage about the changes that could be made, including being a smaller organisation at the end of the programme, the change process was still hard for people.

74. We worked closely with unions, investing time in consultation and engagement. We also brought our union colleagues into the design process, specifically around task-based and broader roles.
75. Transformative changes are disruptive and at times emotionally traumatic for people – the soft stuff is the hard stuff. We expected that it would be hard and, at times, it was. We were careful to value the past but focus on the future.
76. There were also other significant changes for our people during transformation, which meant they were dealing with a lot of change on a lot of different fronts. For example, we moved to new enterprise support services platform (which we named Ātea).
77. By moving to Ātea we intended to simplify, standardise and integrate our processes and automate tasks wherever possible. This would enable our people to self-serve as much as possible using digital services. While we did, for the most part, achieve this we underestimated the change management required in some areas. People across Inland Revenue are not finding the system and related processes as intuitive or simple as they expected. Support and training material has not consistently provided the assistance required to address this challenge and is an on-going area of focus for us.

We understood that no matter how good our planning was, things would go wrong

78. Adopting a learning mindset was key to our success. We constantly learned from the things that did not go well. At each stage / release we paused and took stock, adapted our plans and processes and moved on. We captured what we learned in order to act and change what we were doing whenever needed.

And that things would change over the life of the programme

79. While earthquakes and building closures were disruptive, the biggest impact on the programme was undoubtedly the COVID-19 pandemic. During the early part of 2020, we had to organise our people to work from home, go-live with a major release remotely, and support the Government's response by implementing new products – all at the same time. As part of the initial COVID-19 response, we implemented the small business cashflow (loan) scheme and supported the Ministry of Social Development (MSD) to administer the wage subsidy.
80. The small business cashflow (loan) scheme was implemented in 39 working days (it took just 10 days from when the Government confirmed its intentions). Once we understood the outcome Ministers were looking for, we were able to design the processes and systems to ensure they were as simple as possible, so we could maximise customer uptake and deliver within the time frame required.
81. Initially, MSD staff called us to verify income information for some wage subsidy applications. When the scheme was extended and the forecast volumes became clear, we built a portal in 15 working days to allow approved MSD people to access the information they needed to verify applications directly. MSD were involved in design sessions from the beginning, which was key to moving at speed. We developed the necessary information sharing arrangements and required training simultaneously.
82. To implement things quickly, you need to keep things simple, re-use existing design patterns wherever possible, involve relevant stakeholders, and understand where the data you need will be coming from.

Transitioning to business-as-usual (2021 and 2022)

83. We set up a transition and business integration workstream to support the transition of knowledge, processes, and practices from the programme to their enduring homes in

our new organisation design. This enabled a gradual transition of responsibility, and allowed the leads in the new organisation to focus on setting up their teams. As a result, we have successfully retained a large number of programme people and intellectual property within Inland Revenue.

The benefit of hindsight

84. We did not get everything right and, with the benefit of hindsight, would have done things differently in some areas. The key areas where we made changes as a result of what we learned were: how we approached organisation design changes, and stakeholder engagement.
85. In February 2018, we made the first changes as part of the move to our new organisation design. It became clear that some parts of the process needed improvement. In July 2018, the process was reviewed independently, which led to us changing our approach. The recommendations from this review played a big part in each of the following organisation design changes. These all ran successfully, although they involved much smaller groups of people.
86. It was also clear that, at times, the rationale for the organisation design changes we were making got lost among the mechanics of the change process itself. On reflection, this area could have had more focus.
87. To ensure stakeholder engagement was as effective as possible, we should have established the account management function at the beginning of the programme. This would have helped to ensure that customer and stakeholder engagement was embedded into every part of design and delivery.
88. Initially, we relied on representative groups of stakeholders. For example, we took the view that Chartered Accountants Australia and New Zealand (CA ANZ) represented the views of tax intermediaries. We could have done more to seek the views of smaller tax agents and business earlier in the programme.
89. Throughout the programme, we adopted a learning mindset. We were open about the mistakes we made and focused on what could be learnt rather than on recrimination. We used lessons from the initial phases of work to reshape and improve later releases and we were open with our people and stakeholders about this.

Considerations for other agencies

90. The key things we would advise other agencies embarking on transformation to have are:
 - Collective accountability at the executive leadership level.
 - Recognition that the required skills are highly unlikely to already exist in the organisation. Recruit someone with the right skills and experience whose only job is leading the transformational effort, and ensure they are supported by a team and partners with the right skills.
 - A clear view about what will be delivered by when, with sufficient depth and rigour to provide confidence and enough flexibility to adapt when needed.
 - A commitment to full funding.
 - Strong delivery disciplines, including scope and risk management, and tracking and reporting of progress.

- The right level of focus on customers and change management, including stakeholder engagement and communications.
- A plan to deliver the benefits: if the design doesn't deliver the benefits, it isn't right.

Communication

91. We will provide a copy of this report to the Treasury.
92. In line with our usual practice, we will publish this report on our website in the coming weeks.

Recommendations

93. I recommend that you:

- a) **Note** the contents of this report.

Noted

Noted

- b) **Note** that this report will be published on our website.

Noted

Noted

Greg James

Deputy Commissioner, Transformation
18 May 2022

Hon Grant Robertson

Minister of Finance
/ /2022

Hon David Parker

Minister of Revenue
/ /2022