



2 December 2024

[Redacted]

Dear [Redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 22 October 2024. Your full request is enclosed as **Appendix A**.

On 4 November 2024 you clarified your request to be for organisation-led learning and development, rather than individual ad-hoc training, from July 2020 to June 2024. You also requested information on external programmes such as Tu Tau Mana Moana.

Information being released

The information in scope of part 1 of your request is enclosed as **Appendix B**. This information details expenditure on Māori and Pacific cultural competency learning and development for the period July 2020 to June 2024.

Please note that Inland Revenue also offers: *Mana Aki - Building Cultural Competence*, which was provided free of charge from the Ministry of Business, Innovation and Employment.

Information refused

Inland Revenue is currently developing a cultural capability programme for staff called Te Awatea, which is still in the design phase. Inland Revenue has not previously evaluated or measured the effectiveness of cultural capability uplift through external training providers. Consequently, the information you requested in parts 2-4 of your request is refused under section 18(e) of the OIA, as the document alleged to contain the information requested does not exist.

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.

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.

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) 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



Jason Ratima

Kaihautū, Te Kāhui Tūhono

Appendix A – Your full request

1. Expenditure on Māori and Pacific Cultural Competency Learning and Development

The total amount of money spent on Māori and Pacific cultural competency training and development by Inland Revenue over the past 5 to 10 years. I would appreciate a breakdown of the costs where possible, including but not limited to programme costs, contracting of trainers or external facilitators, internal resource allocations, online workshops, digital apps, and administrative expenses related to these learning and development programmes.

2. Outcomes and KPIs

Details of how each department or agency has evaluated the effectiveness of these training programmes, specifically:

- The Key Performance Indicators (KPIs) or metrics used to measure the outcomes of these training initiatives.*
- Any cost-benefit analysis conducted to assess the value of these expenditures and whether they met the intended objectives.*
- Documentation on any positive impacts, improvements, or challenges identified as a result of these training programmes.*

3. Assessment of Effectiveness

Any reports, summaries, or evaluations—whether qualitative or quantitative—that determine whether these cultural competency training programmes achieved the intended outcomes or objectives, including:

- Any evidence of enhanced staff cultural competency or improved outcomes in service delivery as a result of these initiatives.*
- Internal or external audits, reviews, or assessments that have examined the cost-effectiveness of the programmes.*

4. Policy and Programme Adjustment Information

Information on any adjustments or changes to these training programmes over time, based on observed or measured outcomes.

Appendix B: Expenditure on Māori and Pacific cultural competency learning and development for the period July 2020 to June 2024

	2020-21	2021-22	2022-23	2023-24	Grand Total ¹	Description
Aidoit Holdings Limited	-	49,000	38,390	19,875	107,265	Te reo training organised by Inland Revenue's Māori network
Elementary Consulting Limited	4,000		4,500	12,533	21,033	The Wall Walk
Leadership Development Centre	-	4,500	5,200		2,775	Pacific mentoring programme costs for one staff member. Other costs not Māori or Pacifica training related.
Massey University	2,364	115,977	-	3,170	117,229	All Māori development except \$4282.52 for other courses
Nga Kaitatau Maori O Aotearoa Incorporated	1,217	-	-	-	1,217	2019 Hui a Tau
Orongomai Marae Community Centre Trust	-	1,230	-	-	1,230	Wananga
Te Herenga Waka O Orewa Incorporated	-	1,870	-200		1,670	Marae visit
Te Mana Consultancy Limited	-	-	8,450	550	9,000	C Com Te Mana Consultancy - Cultural Competency Support Course
Te Taura Whiri I Te Reo Maori	-	-	-	3,200	3,200	Te Taura Whiri I Te Reo Maori - Maori Language Training
Te Waikura Limited	-	-	-	435	435	Te Waikura - Training & Workshops

¹ Two of the providers (Massey University and Leadership Development Centre) had some spend that was not related to Māori or Pacific cultural competency, this spend is not reflected in the total.

	2020-21	2021-22	2022-23	2023-24	Grand Total ¹	Description
Te Whare Wananga O Awanuiarangi	5,829	-401	-	5,550	10,977	Te Whare Wananga O Awanuiarangi - Training and Courses
Te Whatumanawa Maoritanga O Rehua Trust Board	345	9,670	-	-	10,015	2020 Maori Language Marae Visit
Tuputoa	250	0	900	-	1,150	Graduate Programme Costs
Total	14,005	181,846	57,240	45,313	287,197	