



Inland Revenue
Te Tari Taake



MINISTRY OF SOCIAL
DEVELOPMENT
TE MANATU WHAK AH I ATO ORA

Memorandum of Understanding

between Inland Revenue and the Ministry of Social Development

Sharing information to assist the Ministry of Social Development in
providing financial assistance to those affected by the
Covid-19 Virus

9 June 2020

Released Under The Official Information Act 1982

This Agreement is made effective on the date of the last signature and is

Between Inland Revenue ("IR")

And the Ministry of Social Development ("MSD")

(the "Parties").

1. Interpretation

1.1 The following terms used in this MOU have the following meanings, unless the context requires otherwise:

Term	Meaning
Affected Person or Entity	A person or entity that is entitled to receive (or in fact receives) a Subsidy due to being affected by the Covid-19 virus, including the self-employed and sole traders.
Applicant	A person or entity that applies for a Subsidy, whether or not they are entitled to it.
Business Owner	An employee of each Party as designated in this MOU who will oversee the on-going operation of this MOU.
Certificate of Confidentiality	Means certificate of confidentiality as required by section 18B(2) of the TAA in the form prescribed by the Commissioner of IR from time-to-time.
COVID-19	The novel coronavirus, see: https://www.health.govt.nz/our-work/diseases-and-conditions/covid-19-novel-coronavirus
Employee(s)	A full or part-time employee of an Applicant and/or Affected Person or Entity.
Expiry Date	The date that is 24 months from the date that clause 23B of Schedule 7 of the TAA came into force, or any extended date set by Order in Council under that clause.
Information	Information that may be shared by IR and MSD under this MOU, as specified in the Schedules.

IRD Number	A unique identifier assigned by IR.
MSD Portal	The portal that IR has developed to give MSD Portal Users direct access to Information in START for the purposes of this MOU
MSD Portal User	Means any MSD employee with the authority to access information held in START for the purposes of this MoU
MOU	This Memorandum of Understanding between IR and MSD, including any Schedules or Appendices.
Personnel	Any employee, agent, contractor or representative of either Party.
MSD	The Ministry of Social Development
Subsidy	A subsidy that is available to an Affected Person or Entity on application to MSD if they have been affected by COVID-19, including but not limited to a wage subsidy for their Employee(s).
START	IR's Simplified Tax and Revenue Technology System.
TAA	The Tax Administration Act 1994.

- 1.2 In this MOU, unless the context requires otherwise, references to:
- clauses and Schedules are to clauses and Schedules to this MOU;
 - the singular includes the plural and vice versa; and
 - any statute includes any amendment to, or replacement of, that statute and any subordinate legislation made under it.

2. Background

2.1 COVID-19 is a new strain of coronavirus that was discovered in 2019 and has not been previously identified in humans. On 12 March 2020, the World Health Organisation announced that the COVID-19 outbreak qualified as a pandemic.

2.2 In response to the outbreak of the disease, new containment measures have been put in place in New Zealand and overseas, such as border restrictions, quarantine measures and requirements for some or most of the population to stay at home.

- 2.3 These measures have significant economic impacts on businesses and individuals. The New Zealand Government has responded to the economic damage by committing to providing eligible Affected Persons or Entities with Subsidies, which will be administered by MSD.
- 2.4 In late March 2020, the COVID-19 Response (Taxation and Social Assistance Urgent Measures) Act 2020 (the Act) was enacted to, amongst other things, make the Wage Subsidy available. The Act has retrospective effect from the date of the announcement of the relevant Cabinet decision on 17 March 2020.
- 2.5 Section 34 of the Act inserts a new clause, clause 23B, into Schedule 7 of the TAA. The insertion of clause 23B means that IR is not prevented by section 18 of the TAA from disclosing Information to MSD for the purposes of this MOU.
- 2.6 The Parties require certain Information from each other for the purposes specified at clause 4.
- 2.7 This MOU supersedes the MOU between the Parties on the same subject matter dated 23 April 2020.

3. Legal Authority

- 3.1 IR will disclose Information to MSD under this MOU in accordance with clause 23B of Schedule 7 of the TAA.
- 3.2 MSD will disclose Information to IR under this MOU in accordance with section 6 of the Privacy Act 1993, Information Privacy Principle 11(d), on the basis that disclosure is authorised by the individual concerned (as reflected in the Declaration signed by all Applicants).
- 3.3 MSD will collect the Information from IR, and IR will collect the Information from MSD, in accordance with section 6 of the Privacy Act 1993, Information Privacy Principle 2(2)(b) on the basis that collection is authorised by the individual concerned.
- 3.4 In accordance with section 6 of the Privacy Act 1993, Information Privacy Principle 10(1)(e), the Parties may use the Information for any purpose that is directly related to the purpose for which it was obtained, as described at clause 4.

3.5 To the extent that IR and MSD are sharing the Information for audit, review, or investigation of Subsidy applications and payments, and any subsequent proceedings, additional legal authority may also exist under Information Privacy Principles 2(2)(d) and 11(e) of the Privacy Act 1993.

3.6 Regardless of the legal authority for sharing the Information, IR and MSD will only share Information to the extent that is necessary to achieve one or more of the purposes in clause 4.

4. Purpose and Use

4.1 In accordance with clause 238 of Schedule 7 of the TAA under this MOU, IR may supply Information to MSD about a person or entity for the purpose of enabling MSD to provide or fulfil any duty, obligation, or other thing in relation to any person or entity in connection with COVID-19 (including, without limitation, for the purpose of enabling MSD to carry out an audit, review, or other enforcement function in relation to COVID-19-related assistance provided to any person or entity).

4.2 In particular, IR may supply Information to MSD as needed to enable MSD to administer a Subsidy, including to:

- a. assess whether an Applicant is an Affected Person or Entity that is entitled to the Subsidy;
- b. verify any information that MSD already holds about an Applicant or Affected Person or Entity;
- c. review and audit Subsidy payments;
- d. investigate whether Affected Persons or Entities have received any amount of Subsidy to which they may not be entitled;
- e. take proceedings to recover any amount of a Subsidy to which an Affected Person or Entity is not entitled; and
- f. use it for any directly related purpose.

4.3 MSD will not use the Information for any other purpose, including for its general debt recovery work.

4.4 MSD will provide Information to IR so that IR can:

- a. compare it against information that it holds to assist MSD in determining which persons or entities are Affected Persons or Entities;
- b. assist with MSD's review, audit and investigative processes in relation to Subsidy applications and payments; and
- c. use it for any directly related purpose.

5. Governance process

5.1 The Business Owners will be responsible for the operation of this MOU.

5.2 The functions of the Business-Owners include:

- a. co-ordinating the supply and delivery of Information;
- b. discussing and coordinating Information quality issues;
- c. agreeing in principle to changes to this MOU or further access to the Information;
- d. identifying policy and systems changes at an operational level;
- e. co-ordinating joint MSD and IR reviews of security and other procedures applicable to this MOU whenever either Party believes on reasonable grounds that such a review is necessary or in any event no less than once before the Expiry Date;
- f. establishing and maintaining communication and understanding between the two Parties;
- g. resolving any disputes or differences between the Parties, once a dispute or a difference is referred to the Business Owner by business areas from either Party; and
- h. reporting to their Chief Executive and Commissioner in relation to this MOU, as required.

5.3 At the date of this MOU, the Business Owners are as follows:

IR	MSD
<p>Section 9(2)(a) [Redacted]</p> <p>Customer Group Lead</p> <p>Customer Experience</p>	<p>Section 9(2)(a) [Redacted]</p> <p>Group Manager</p> <p>Client Service Support</p>

Asteron Centre 55 Featherston St PO Box 2198 Wellington DDI: 04 890 1016 Section 9(2)(a) [redacted] @ird.govt.nz	Client Service Support National Office Level 7, The Aurora Centre 56 - 66 The Terrace Wellington DDI: Section 9(2)(a) [redacted] Section 9(2)(a) [redacted] @msd.govt.nz
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5.4 A Party may change its Business Owner, or their contact details, at any time by giving the other Party's Business Owner written notice of the change via email.

6. Security

6.1 IR will communicate the Information to MSD using a secure transmission method specified at Schedule 1.

6.2 MSD will keep the Information that it receives from IR in a secure environment and safeguard it from unauthorised access.

7. Accuracy of Information

7.1 The Parties acknowledge that the Information is the most up-to-date Information that a Party holds at the time it's provided, but neither Party makes any representation as to the accuracy of the Information.

7.2 Before using any Information obtained under this **MOU**, the Parties agree to take reasonable steps to ensure that the Information is complete, accurate, relevant, up-to-date and not misleading.

7.3 Reasonable steps may include:

- a. confirming the Information with the entity, Employee or individual (as applicable);
- b. confirming the Information with the source of the information (e.g., employer); and/or

- c. confirming the Information against the current Information held by both agencies.

7.4 The Parties may issue guidance to staff to ensure the appropriate confirmation occurs in each case.

8. Reporting

8.1 The Parties will monitor the communication of Information under this MOU and may report within their respective organisations on the:

- a. volume of Information communicated;
- b. nature of Information communicated;
- c. protections applied to the use of Information;
- d. errors or problems with the Information;
- e. complaints received.

8.2 Reports generated under this clause may also be provided to the Privacy Commissioner and made publicly available through MSD and IR annual reports.

9. Privacy and confidentiality

9.1 The Parties must comply with their obligations under the Privacy Act 1993, the Official Information Act 1982, the TAA and the Social Security Act 2018.

9.2 MSD must keep confidential any Information it receives under this MOU and may only disclose the Information to the extent necessary for the purpose of this MOU.

9.3 Before an MSD staff member or anyone engaged by MSD receives or has access to any Information that IR provides under this MOU, he or she must execute a certificate of confidentiality in the form prescribed by the Commissioner of Inland Revenue from time to time. MSD must retain all signed certificates of confidentiality and make them available to IR on request.

9.4 If a Party receives a complaint or request under the Privacy Act 1993 or the Official Information Act 1982 relating to the sharing of Information under this MOU, it will consult with the other Party before responding.

- 9.5 Every officer of IR is bound by the provisions of the TAA, which imposes confidentiality obligations. IR will only provide Information to MSD under this MOU pursuant to the TAA.
- 9.6 IR will not communicate to MSD any Information that MSD is not legally entitled to collect in its own right.
- 9.7 Nothing in this MOU creates an obligation on IR to communicate Information to MSD in circumstances in which IR perceives a risk to integrity of the tax system or to an unreasonable intrusion into individual privacy. This may include, but is not limited to situations where:
- a. an individual's location or identity are required to be treated with secrecy following juridical proceeding;
 - b. an individual's safety may be jeopardised; or
 - c. the integrity of the New Zealand tax system may be jeopardised.

10. Breaches of privacy, confidentiality, or security

- 10.1 All breaches of this MOU must immediately be notified to the Business Owner(s) and any actual or suspected unauthorised disclosures of the Information must be investigated.
- 10.2 Where an investigation is undertaken, IR and MSD will provide each other with reasonable assistance through the Business Owners and keep the other informed of progress.
- 10.3 If either IR or MSD has reasonable cause to believe that any breach of privacy, confidentiality, or any security provisions in this MOU has occurred or may occur, IR and MSD may undertake such investigations in relation to that actual or suspected breach as either deems necessary. IR and MSD shall ensure that they provide each other with all reasonable assistance in connection with such inspections or investigations.
- 10.4 If there has been a breach either IR or MSD may suspend this MOU to give each other time to remedy the breach. While the MOU is suspended, IR may

not communicate Information to MSD and MSD may not use the Information already communicated under this MOU.

11. Responsibility for acts and omissions of employees contractors and agents.

- 11.1 The Parties will be responsible for the acts and omissions of their respective Personnel, and in particular, the Parties will:
- a. keep their respective Personnel informed of all obligations concerning security and confidentiality of Information, including the requirements of the TAA, the Privacy Act 1993, Official Information 1982 and this MOU; and
 - b. ensure they are adequately trained to perform the agreed tasks; and
 - c. ensure that their contracts included clauses obliging those Personnel to observe all such requirements as to security and confidentiality; and
 - d. ensure access to the Information is not available to any Personnel who is not covered by or who has not obeyed all of the above requirements of this clause.

12. Variations to this MOU

- 12.1 If a Party proposes a variation to this MOU, it must give reasonable notice of the proposed variation, and the reason for the proposed variation, to the other Party.
- 12.2 Any variation to the main body of this MOU must be in writing and signed by the signatories to this MOU, or their delegates.
- 12.3 Variations to, or additions of, schedules or appendices to this MOU must be agreed in writing by the Business Owners by exchange of email.

13. Term, termination and expiry

13.1 This MOU commences on the date it is last signed (and may be signed in counterparts). It continues in effect until terminated in writing by either Party, or until the Expiry Date (whichever is the earlier).

13.2 The requirements of this MOU concerning privacy and confidentiality shall remain in force notwithstanding the termination or expiry of this MOU.

14. Record-keeping

14.1 Information collected under this MOU that becomes part of an MSD or IR record (such as records held that relate to individual wage subsidy applications) will be retained to the extent required by the Public Records Act 2005.

14.2 However, MSD will not retain the IR datasets referred to in clause 4 of Schedule 1, when those datasets are no longer required for the purposes permitted under this MOU. Instead, MSD will securely destroy those datasets as soon as reasonably practicable and confirm to IR that it has done so.

15. Costs

15.1 Each party will cover their respective costs associated with the arrangements described in this MOU.

16. Relationship Managers

16.1 At the date of this MOU, the Relationship Managers are as follows:

IR	MSD
Section 9(2)(a) Asteron Centre	Section 9(2)(a) The Aurora Centre

55 Featherston St

PO Box 2198

Wellington

DDI: Section 9(2)(a)

Section 9(2)(a) @ird.govt.nz

56 - 66 The Terrace

Wellington

DDI: 04 917 8127

Section 9(2)(a) @msd.govt.nz

Section 9(2)(a) @msd.govt.nz

SIGNATORIES

Signed for and on behalf of **Inland Revenue** by:



Date: 09/06/2020

Cath Atkins

Deputy Commissioner

Customer & Compliance Services - Business

Signed for and on behalf of the **Ministry of Social Development** by:



Date: 09/06/2020

Viv Rickard

Deputy Chief Executive

Service Delivery

Schedule 1

Information Sharing Overview

The Parties may share Information as specified in the following Schedules:

- Schedule 2: Subsidy applications made from 27 March - 8 June 2020, with sharing via SFTP;
- Schedule 3: Subsidy extension applications made from 10 June - 1 September 2020, with sharing via SFTP;
- Schedule 4: Subsidy extension applications made from 10 June - 1 September 2020, with sharing via MSD Portal;
- Schedule 5: IR support for MSD audit functions in relation to Subsidies.

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Schedule 2

Subsidy applications made from 27 March - 8 June 2020, with sharing via SFTP

Method of Transfer

1. IR may transfer Information specified below to MSD via Secure File Transfer Protocol (SFTP) configured to MSD security standards.
 - 1.1 The Information will be transferred at regular intervals agreed by both Parties.
 - 1.2 The specific timing of the supply is to be monitored by both Parties and adjusted based on operational requirements, with a view to maximising the effectiveness and efficiency of this MOU.
 - 1.3 Only authorised staff at MSD who have signed a Certificate of Confidentiality may access and use the Information supplied by IR.
2. If Information received is corrupted or there are other faults with the file sent from IR, MSD shall notify IR of:
 - 2.1. the nature of the fault;
 - 2.2. the action being taken to remedy the fault;
 - 2.3. the resolution of the fault.
3. Both Parties will use their best endeavours to ensure the fault is remedied in such a manner as to permit Information sharing to resume in a timely manner, noting all procedures designed to protect the Information from loss, misuse, or improper access must be strictly observed at all time.
4. The Wage subsidy application (Emergency Employment Support or EES) will query the separate files received from IR in sequence to ascertain and verify the applicant's information supplied via the application process is correct as per IR's data.
5. If information contained in a Subsidy application is verified by IR Information to MSD's satisfaction, the application will be automatically accepted.

6. If MSD information does not sufficiently match with the IR information, it will be referred for manual checking.
7. Automatically approved applications will be determined by matching IR employee data and processes established by MSD.
8. MSD may ask IR to verify any Information over the phone where MSD identifies errors in Employee information supplied by employers.

Information to be Supplied

9. Table 1 - Employer's File from IR - All employers that have lodged a PAYE schedule since January 01 2020

Section 6(c)



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Section 6(c)

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Table 2 - Employee's Table from IR - All Salary and wage earners in NZ - with the link to the employer (Using employer IRD number)

Section 6(c)

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Table 3 - Self-Employed and Sole Traders - All sole traders and self-employed that are registered as such with IR

Section 6(c)

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Section 6(c)



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Information Flow - Wage Subsidy - Inland Revenue to Ministry of Social Development

Information transferred to MSD via sFTP

sFTP

IR Transmission Received by MSD into Ruby of Rails Wages Subsidy website

Dedabase: Initially MSD puts IR Information Into Ruby of Rails Wage Subsidy Website application

Ratamillon - When a new file Is transmitted by IR the older one Is overwritten

Section 6(c)

Accessibility - Accessible by IT Developers only

Within MSD

Emergency Employment Support or EES Application

Description - The Information from Inland Revenue is then automatically populated into the Emergency Employment Support Application where it is retained in the background. The application automatically runs rules to determine if there is a match or not with information supplied by an employer in a wage subsidy application. It also runs rules to determine whether to automatically approve an application or not. Where there is discrepancy in the data supplied and IR's data the application is exceptioned and requires manual assessment of eligibility for wage subsidy. The Information is only used for wage subsidy use.

IR Data - The only IR data contained on the front facing Emergency Employment Support screen is number of employees.

Retention - The number of employees as provided by IR will stay in the EES system. The other data remains in the background of the EES Application until overridden by the next transmission of data by IR. This data will be deleted when no longer required - estimated time end of 2021.

Accessibility - MSD employees working on wage subsidies are given access to the EES application.

Retention

10. The Information from IR will be stored in a separate repository at MSD and will not be replicated in IAP (MSD's data warehouse). The Information will only be kept for as long as it is needed to support Subsidy applications and any follow-up audit and review processes.

Schedule 3

Subsidy extension applications made from 10 June 2020 - 1 September 2020, with sharing via SFTP

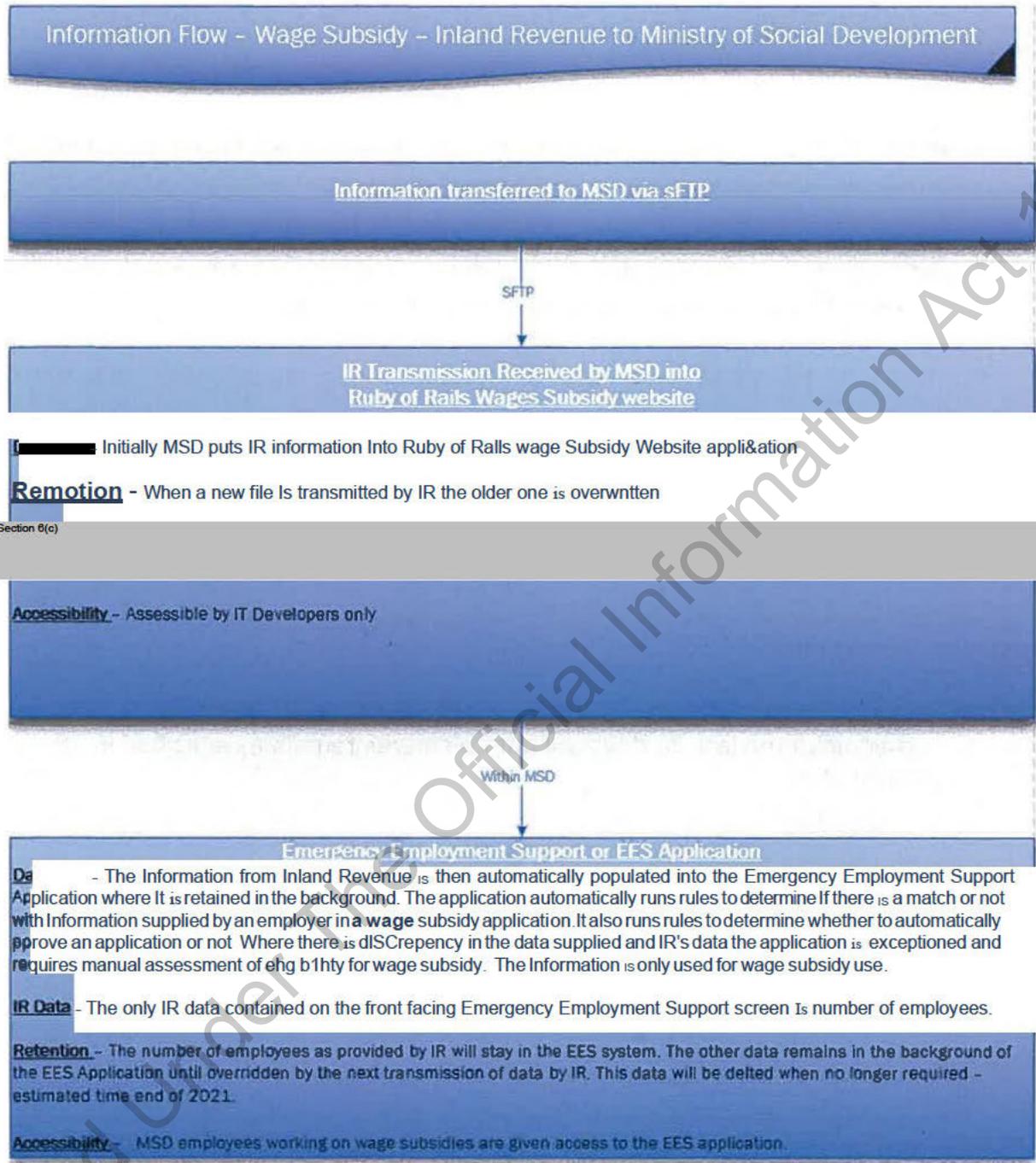
Method of Transfer

1. IR may transfer Information specified below to MSD via Secure File Transfer Protocol (SFTP) configured to MSD security standards.
 - 1.1 The Information will be transferred at regular intervals agreed by both Parties.
 - 1.2 The specific timing of the supply is to be monitored by both Parties and adjusted based on operational requirements, with a view to maximising the effectiveness and efficiency of this MOU.
 - 1.3 Only authorised staff at MSD who have signed a Certificate of Confidentiality may access and use the Information supplied by IR.
2. If Information received is corrupted or there are other faults with the file sent from IR, MSD shall notify IR of:
 - 2.1 the nature of the fault;
 - 2.2 the action being taken to remedy the fault;
 - 2.3 the resolution of the fault.
- 3 Both Parties will use their best endeavours to ensure the fault is remedied in such a manner as to permit Information sharing to resume in a timely manner, noting all procedures designed to protect the Information from loss, misuse, or improper access must be strictly observed at all time.
- 4 The Wage subsidy application (Emergency Employment Support or EES) will query the separate files received from IR in sequence to ascertain and verify the applicant's information supplied via the application process is correct as per IR's data.
- 5 If information contained in a Subsidy application is verified by IR Information to MSD's satisfaction, the application will be automatically accepted.

- 6 If MSD information does not sufficiently match with the IR information, it will be referred for manual checking.
- 7 Automatically approved applications will be determined by matching IR employee data and processes established by MSD.
- 8 MSD may ask IR to verify any Information over the phone where MSD identifies errors in Employee information supplied by employers.
- 9 MSD may ask IR to verify any information in this process via phone where exceptions of employee information supplied by employers are identified.
- 10 MSD may also have ability to verify data via the IR START portal (see Schedule 4).

Data to be Supplied

11. Table 1 - Employer's File from IR - All employers that have lodge a PAYE schedule in the last 30 days. All data elements remain as specified in schedule 2



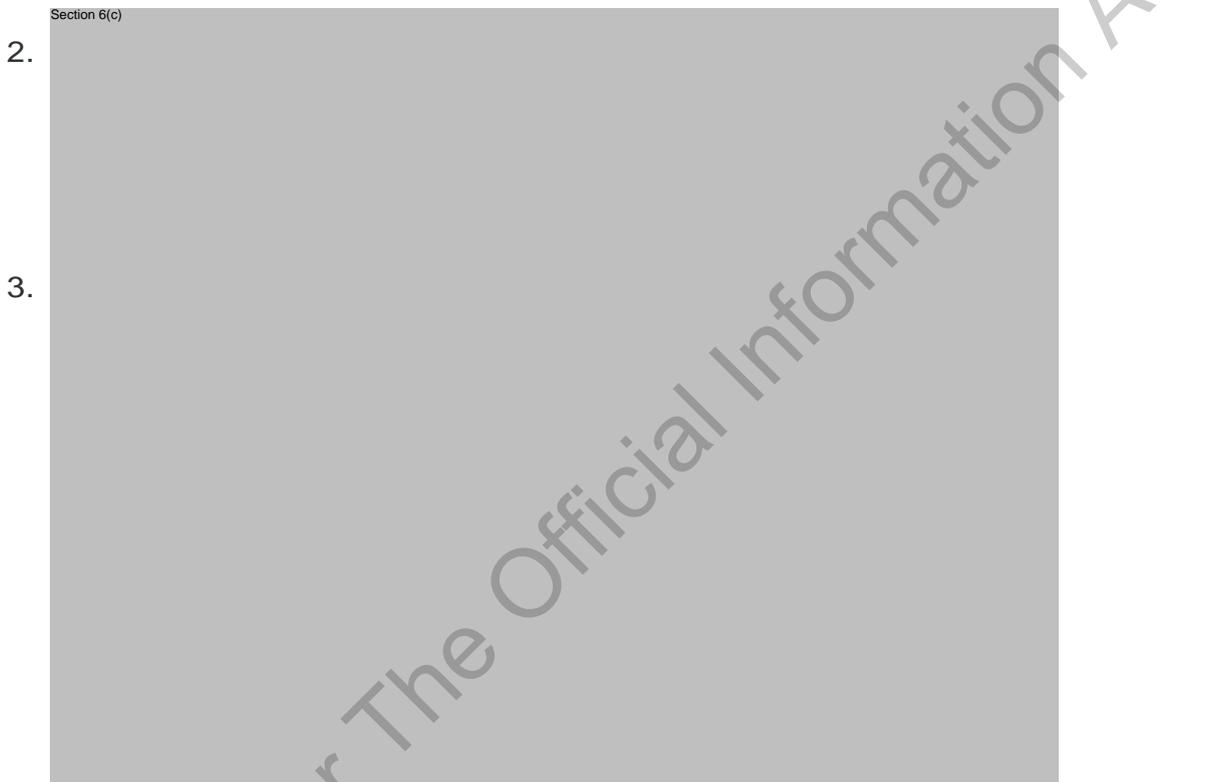
Retention

12. The data from IR will be stored in a separate repository at MSD and will not be replicated in IAP (MSD's data warehouse). The data will only be kept for as long as it is needed to support Wage Subsidy applications and any follow-up audit and review processes.

Schedule 4

Subsidy extension applications made from 10 June 2020 - 1 September 2020, with sharing via IR's MSD Portal

1. IR may share with MSD the Information specified below, to support Subsidy extension applications and any associated audit and review processes between 10 June 2020 and 30 September 2020.



4. IR may disclose the Information to MSD Portal Users via the MSD Portal. The privacy of individuals whose personal information may be accessed through the Portal will be protected by the following types of controls:
 - a. **User Access Controls:** controls that will allow only appropriate users to access the Portal; and
 - b. **User Process Controls:** controls that manage what the users can see and do with Information accessed through the Portal.
5. Access to the MSD Portal for the purposes set out in this MOU will be limited to staff authorised by MSD ("the MSD Portal Users"), and will be available 24/7 with the exception of midnight Sundays to 4am Mondays.

6. The role of MSD Portal Users is to use the MSD Portal to check the information supplied in a Subsidy extension application, to determine whether it matches the Information available in response to the search terms, via the MSD Portal.
7. Each MSD Portal User will be assigned to a Manager within MSD. The role of the Manager is to add and remove MSD Portal Users, to use the MSD Portal's audit capabilities to ensure that MSD Portal Users are only using the Portal for the purposes of this MOU, and to create monthly reports to provide information to IR about how the MSD Portal has been used by MSD Portal Users.

User Access Controls

8. Each MSD Portal User must sign a Certificate of Confidentiality (IR820). That form includes the following provision, which signatories acknowledge when signing the form:

"I understand that knowingly not completing this certificate before acquiring, obtaining, or having access to the information described above, or knowingly not complying with the requirements to keep such information confidential, is an offence under sections 143D to 143EB of the Tax Administration Act 1994."

9. A list of the MSD Portal Users who have signed a Certificate of Confidentiality will be maintained by MSD. Managers must not set up user access for any person from whom they have not seen a signed Certificate of Confidentiality.
10. Each MSD Portal User will use their MSD email address as part of the user set up process. It will not be possible to set up a user account for MSD Portal Users with any other type of email address, such as a personal or non-MSD business email address.
11. The set-up process will require a second factor of authentication. This will be in the form of a one-time use code that will be sent by IR to each MSD Portal User. The code will be sent to the MSD email address supplied for each MSD Portal User.
12. Each MSD Portal User will be assigned a unique username and password. A password cannot be used by anyone other than the MSD Portal User to whom it was originally assigned. MSD Portal Users will be automatically blocked from access to the MSD Portal if they make 6 incorrect password attempts.
13. Managers will be able to take the following actions in order to manage MSD Portal User access:
 - a. Set up new MSD Portal User accounts.

- b. Remove an MSD Portal User's account, thereby removing their access to the MSD Portal.
- c. Reset an MSD Portal User's password, thereby either:
 - i. Blocking the MSD Portal User's access to the MSD Portal until their new password is activated via the MSD Portal User's MSD email address, or
 - ii. unlocking an MSD Portal User's access if they have been locked out due to incorrect password attempts.
- d. Reinstate access to the MSD Portal for any MSD Portal User whose access to the MSD Portal has been blocked
- e. Enable access to a maximum of 400 MSD Portal Users
- f. Undertake monthly reviews of MSD Portal users and ensure removal of inactive MSD Portal users.

14. MSD Managers agree to ensure that MSD Portal Users for the purposes of this MOU, will only be assigned to work on Subsidy extension payments.

15. Managers will not be able to carry out searches of the Information listed in paragraphs 2 and 3.

16. MSD Portal Users who have not accessed the MSD Portal for 60 days will be automatically blocked from access to the MSD Portal.

17. MSD will provide IR with a whitelist of approved IP addresses. It will not be possible for an MSD Portal User to access the MSD Portal from any device whose IP address is not on that whitelist. The whitelist will be restricted to MSD approved devices, and will not include personal devices.

18. The MSD Portal will be configured so that it can only be accessed using whitelisted devices via an approved MSD network. That will include MSD's corporate network, and VPN, but will exclude public and personal wi-fi networks.

19. Any attempt to access the MSD Portal through any means not approved in this Schedule may amount to a breach of the MSD Code of Conduct, and constitute grounds for disciplinary action.

20. IR reserves the right to revoke access to the MSD Portal to any MSD Portal User at any time.

User Process controls

21. MSD Portal Users will have read-only access to the Information listed at clause 3 of this Schedule, and no other IR data, via the MSD Portal. That data is the minimum that is necessary in order to verify whether or not any particular Subsidy application should be approved.

22. All use of the MSD Portal by MSD Portal Users will be monitored by a Manager. The Manager will be able to see details of all actions taken by the MSD Portal User whilst using the MSD Portal. That includes, but is not limited to:

- a. every keystroke and mouse click in the MSD Portal;
- b. every search undertaken;
- c. every click-through on every search result; and
- d. the amount of time spent in each MSD Portal screen.

23. Managers and IR will regularly monitor MSD Portal Users' use of the MSD Portal to ensure that it is being used in accordance with the terms of this MOU.

24. Any misuse of the MSD Portal by any MSD Portal User identified by MSD or IR will be drawn to the attention of the other Party as soon as practicable, and access to the MSD Portal by that MSD Portal User will be suspended until further investigation has taken place.

25. MSD Portal Users will be governed by the MSD Code of Conduct and will be expected to follow the Code of Conduct rules when accessing and using IR Information. Failure to comply with the Code of Conduct may amount to grounds for disciplinary action.

26. MSD Portal Users and Managers will receive training before they undertake any work using the MSD Portal. The training materials will be developed jointly by MSD and IR. Training will enable MSD Portal Users and Managers to:

- a. Access the MSD Portal, and understand the Information available through the Portal, in order to enable MSD to determine whether any particular Subsidy extension application should be approved;

- b. Access the minimum amount of Information through the MSD Portal necessary to determine whether a Subsidy extension application should be approved.
- c. Respect the privacy rights of any individuals whose personal information is available to them in the process of using the MSD Portal.
- d. Understand the controls detailed in this Schedule, and the implications of not complying with them, including the possible consequences of breaching the confidentiality requirements set out in the Certificate of Confidentiality
- e. Understand the procedures to follow in the event that the MSD Portal is unavailable for use for any reason.
- f. Understand the procedures to follow to report a suspected breach of security or privacy, or to raise any user queries about use of the MSD Portal.

27. Respecting the privacy rights of individuals includes but is not limited to:

- a. Only using the MSD Portal to access information that is necessary to determine whether a Subsidy extension application should be approved. That includes but is not limited to a prohibition on accessing the IR records of any friend, relative, colleague, or associate, even if any such person makes a request for their records to be accessed.
- b. Not using the functionality of any device to extract, download, copy, record, capture, snip or disseminate IR customer's information that is available through the MSD Portal.

IR shall:

28. Be responsible for the security of the Portal's information and infrastructure.

29. Work with MSD to develop appropriate training for IR Portal Users and Managers.

30. Audit the use of MSD Portal Users' access to the MSD Portal no less frequently than every month, in order to identify whether any unauthorised use of the MSD Portal is taking place. Reports will be run directly from the MSD Portal.

31. Ensure an audit trail is available that will show which IR data has been accessed by which MSD Portal Users.

32. Report any security or privacy breaches to MSD as soon as reasonably possible after any such breach is identified. The point of contact at MSD for reporting breaches will be detailed in the training materials.

MSD shall

33. Maintain a register of all MSD Portal Users that are authorised to access the MSD Portal.

34. Collate the signed Certificates of Confidentiality, and make them available to IR for inspection, upon request.

35. Ensure that MSD Portal Users and Managers receive appropriate training, covering the points summarised at clauses 26 and 27 of this Schedule.

36. Cooperate with IR to ensure that appropriate **Access** and **Process** controls, as outlined in this Schedule, are in place in order to manage access by IR Portal Users to the MSD Portal.

37. Not extract, download, copy, record, capture, snip or disseminate IR customer's personal information that is available through the MSD Portal for transfer to MSD systems. The only Information that MSD will extract from the MSD Portal will be limited to reports run by Managers on MSD Portal User activity, for the purposes of ensuring compliance with these controls.

38. Ensure that MSD Portal Users' access to the MSD Portal is terminated within 5 working days after they no longer require access.

39. Conduct regular dip samples of MSD Portal Users' activity in the MSD Portal, to ensure that the Portal is only being used in accordance with the terms of this MOU.

40. Provide a report to IR no less infrequently than every month, detailing the MSD Portal Users' activity in the MSD Portal. The purpose of that report is to provide assurance that the MSD Portal has only been used in accordance with the terms of this MOU.

41. Report any security or privacy breaches to IR as soon as reasonably possible after they have been identified. The point of contact at IR for reporting breaches will be detailed in the training materials.

Schedule 5

IR support for MSD audit function in relation to Subsidies

1. The Parties have agreed to record how IR will support MSD to undertake particular types of wage subsidy audits, including Information to be shared and the process for sharing.
2. MSD will decide according to agreed risk categories which audits are to be pursued.
3. MSD will identify wage subsidy applications that are of interest and which may require particular expertise that resides with IR staff and requires IR Information to complete.
4. MSD will refer wage subsidy applications in this category to IR. This Information share is authorised by provisions referred to in cl 3.2 - 3.4 in the body of this MOU.

5. Section 6(c)



6. MSD may request Information from IR which may include:
 - 6.1. A focus on review of risk/issue against IR Information.
 - 6.2. Making contact with customer to clarify or confirm details provided in application.
 - 6.3. MSD may authorise IR to exercise the authority it obtained from applicants to require the provision of information to support audits. Authority was obtained in declarations from the applicant made at the point of application. IR may

seek information from applicants using this authority in line with MSD's processes and procedures. Applicants agreed to "provide the Ministry of Social Development with information about you, your business and (with their consent) the employees named in your application to the extent required by the Ministry of Social Development or its auditors to make decisions about your application, and to audit and review any subsidy that is granted (to you or another applicant) and how any subsidy granted is paid to employees"

7. IR may provide MSD with any IR Information and findings made by IR staff relevant to MSD's audit at the conclusion of its inquiries (refer to clauses 3.1 and 4). That Information may include a recommendation on audit outcome and possible future action.
8. Draft outcome categories -
 - 8.1. no further action required;
 - 8.2. WS in error, recovery required;
 - 8.3. further Investigation recommended;
 - 8.4. further audit actions required - unable to contact applicant/no response.
9. This Information is to be sent by an agreed secure method of transfer.
10. MSD assess Information provided by IR.
11. Based on the Information IR provides, MSD may take various actions as follows:
 - 11.1. decision to request Applicant to repay wage subsidy;
 - 11.2. Start an investigation into fraudulent behaviour.
12. Before using any Information obtained from IR under this MOU, MSD has the authority and decision-making responsibilities under the wage subsidy scheme to monitor and review the payments and any subsequent action that is required.