Schedule 2

Information MSD and IR share weekly via SFTP to assist MSD to administer CIRP

Operational Details

	Key Details	
1.	Expected benefits as a result of the sharing	• Provide temporary income relief payments to people who are unemployed as a result of Covid19 • Identification of Income discrepancies between information held by IR and MSD • Information to enable enforcement action to be undertaken to recover payments • New intelligence about systemic abuse of the CIRP programme
2.	Expected adverse actions	• Suspension of a Recipient's CIRP • Creation of CIRP overpayments on client records • Investigation and prosecution of CIRP fraud • CIRP recovery actions

	Operational Process	
3.	Outline of end to end operational process	• MSD will send a list containing the Information set out in row 10 of this table to IR via SFTP for a random selection of Recipients • IR match Recipient data with their data base and provide a response via SFTP • Where the data does match to an IR customer, IR will send the Information set out in row 13 of this table for that Recipient to MSD via SFTP • MSD will retain the list for 60 working days for reporting purposes, recording the number of Recipients sent to IR and the number matched • Where there is an Income match, this data will be collated into a separate report which will be loaded into MSD's work flow management tool, Straight to Processing (S2P) • Users allocated to the CIRP Audit queue will be pushed a task showing the information from MSD and IR, side by side • The user will ensure that the Recipient's details match. (If it is not a match, the case will be closed and IR notified that it was not a match). • If it is an Income match, the user will check MSD systems to ensure the Income information is not already held

	Operational Process	
		• If the Income information is not held in MSD systems, the user will phone the Recipient to let them know MSD has matched their information with IR which shows they are or have been receiving Income from an employer
		• If the user is not successful in contacting the Recipient by phone, a text and email will be sent asking the Recipient to contact MSD
		• If no contact is made within 2 days, a notification in the form of a letter will be sent to the Recipient, advising them of the match information and asking that they contact MSD within 5 days to discuss. The client will receive an email or text alerting them that there is a new letter which can be viewed in MyMSD (which all CIRP applicants had to sign up to when applying). If we can see that a client has opted out of viewing their letters via MyMSD, the (pdf) letter will be emailed to the client. The letter will also be posted to the client. If the Recipient does not contact MSD, their CIRP may be stopped.
		• If the Recipient makes contact, the user will check with the Recipient regarding the Income and take the appropriate action regarding CIRP, e.g. no action required as the Income was from their previous employer, or payments will stop and a debt may be established.
		• If the Recipient doesn't contact MSD within 5 days of receiving the letter, the user will use data from the MSD Portal to determine entitlement to CIRP
		• If the CIRP is stopped and a debt created, the Recipient will be advised of this and given the right of review
4.	MSD record selection	• Current recipient of CIRP • Start date no less than four weeks prior to selection for review
5.	Number of records per supply	To be determined following testing
6.	Frequency of supply	Weekly
7.	Transmission mechanism / protocol used	SFTP
8.	MSD transfer job name	CIRP Random Audit
9.	IR transfer job name	MSD CIRP Validation

	Information Exchanges	
10.	MSD Information provided to IR	**Field Details** Recipient: • First name • Surname • Date of birth • IRD Number • CIRP start date Partner (If applicable): • Partner's first name • Partner's surname • Partner's date of birth • Partner's IRD Number
11.	Information to be retained by IR in START	**Field Details** Recipient: • First name • Surname • Date of birth • IRD Number • CIRP start date Partner (if applicable): • Partner's first name • Partner's surname • Partner's date of birth • Partner's IRD Number
	IR retention period	Retained to the extent required by the Public Records Act 2005

	Information Exchanges	
13.	IR information provided to MSD	**Field Details** Recipient: Where the data does not match to an IR customer an invalid match indicator will be provided (Y/N) Where the data matches to an IR customer, the following fields will be provided: • First name • Surname • Date of birth • IRD Number • Invalid match • Receiving Income (Y/N) • Most recent pay date (if receiving Income) • Small business loan (Y/N) Partner (if applicable) • Invalid match (Y/N) • Partner's name • Partner's date of birth • Partner's IRD Number • Partner's Income greater or equal to $2,000 per week • Partner's Income not confirmed as being greater or equal to $2,000 per week
14.	Information to be retained by MSD	**Field Details** Recipient: • First name • Surname • Date of birth • IRD Number • Income received • Last pay date • Small business loan (Yes) Partner (if applicable) • Partner's first name • Partner's surname • Partner's date of birth • Partner's IRD Number • Partner's Income greater or equal to $2,000 per week
15.	MSD system/database(s)	• Retained in Information Analysis Platform (IAP) • Processed in S2P, CMS and SWIFTT

	Information Exchanges	
	where data is processed / retained	
16.	MSD retention period	• 60 working days or longer period if required for enforcement purposes.

	Reporting	
17.	Details of audit activities including scope and frequency	• IR MSD AISA every two years
18.	Agency responsible for audit activities	• Inland Revenue is lead agency for the AISA and sections 96S and 96U of the Privacy Act specify IR may be required to report on certain aspects of operations of the AISA.

Schedule 3

Information MSD shares with IR monthly via SFTP to assist IR with assessing entitlements

Operational Details

Key Details	
Expected benefits as a result of the sharing	• Reduce unnecessary contacts with IR customers through IR's automated discovery processes • Full visibility about an IR customer's income sources to accurately determine entitlements and capability to repay debt
Expected adverse actions	IR does not anticipate taking any adverse actions

Operational Process	
Outline of end to end operational process	• MSD will send a monthly file of Recipients to IR via secure SFTP • IR will load the data into the data warehouse within START • The data will be incorporated into START processes to ensure appropriate system actions are taken and customer accounts will be flagged in START to enable IR front line staff to communicate effectively with these customers
MSD record selection	Any Recipient that has been approved payment of CIRP
Number of records per supply	Number will be based on the number of new applications approved in the previous calendar month
Frequency of supply	Monthly at the end of each month until CIRP complete
Transmission mechanism / protocol used	SFTP
MSD transfer job name	Recipients approved in previous month
IR transfer job name	MSD CIRP recipients

Information Exchanges	
MSD Information provided to IR	**Field Details** • Full Name of Recipient • Date of birth of Recipient • IRD Number of Recipient • Address of Recipient • Start date of payments • Proposed cease date of payments • CIRP status (current, suspended or cancelled) • Effective date of CIRP status • CIRP action date and time • CIRP rate per week • CIRP payment reason (client or Partner) Where CIRP payment reason is Partner: • Full name of Partner • Date of birth of Partner • IRD Number of Partner •
Information to be retained by IR	**Field Details** • Full Name of Recipient • Date of birth of Recipient • IRD Number of Recipient • Address of Recipient • Start date of payments • Proposed cease date of payments • CIRP status (current, suspended or cancelled) • Effective date of CIRP status • CIRP action date and time • CIRP rate per week • CIRP payment reason (client or Partner) Where CIRP payment reason is Partner: • Full name of Partner • Date of birth of Partner • IRD Number of Partner
IR retention period	Retained to the extent required by the Public Records Act 2005

Reporting	
Details of audit activities including scope and frequency	• IR MSD AISA every two years
Team responsible for audit activities	• Inland Revenue is lead agency for the AISA Audit and sections 96S and 96U of the Privacy Act specify IR may be required to report on certain aspects of operations of the AISA

Schedule 4

Information IR shares with MSD via the MSD Portal to assist MSD to administer CIRP

Information disclosure

1. IR may share the Information specified below with MSD via the MSD Portal to support MSD's CIRP audit, review, investigation and prosecution processes between 08 June 2020 and the Expiry Date.

2. Search terms to be used by MSD:

   a. Search for a Recipient by IRD Number, or name and date of birth.

   b. When searching by name and date of birth, the surname name and date of birth are required.

   c. Only current active Recipients with an unrestricted security type are visible in the search results.

   d. IRD Number in the search results provides a hyperlink to a screen displaying more detail about the Recipient as set out in clause 3 of this Schedule

3. Information that IR may make available in response to search terms:

   a. First name and surname.

   b. IRD Number.

   c. Date of Birth.

   d. Recipient's address.

   e. A list of active employer relationships with employment payment dates.

   f. An Income breakdown that displays Income that a Recipient has received within a specified date range.

   g. Income only available from 90 days before 1 March 2020.

4. IR may disclose the Information to MSD Portal Users via the MSD Portal. The privacy of Recipients whose personal information may be accessed through the MSD Portal will be protected by the following types of controls:

   a. **User Access Controls**: controls that will allow only appropriate MSD Portal Users to access the MSD Portal; and

   b. **User Process Controls**: controls that manage what the users can see and do with Information accessed through the MSD Portal.

5. Access to the MSD Portal for the purposes set out in this MOU will be limited to MSD Portal Users. Access will be available 24/7 except for midnight Sundays to 4am Mondays.

6. The role of MSD Portal Users is to use the MSD Portal to check information held by MSD, 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:

   a. add and remove MSD Portal Users;
   b. use the MSD Portal's audit capabilities to ensure that MSD Portal Users are only using the MSD Portal for the purposes of this MOU; and
   c. create monthly reports to provide information to IR about how the MSD Portal has been used by MSD Portal Users.

User Access Controls

8. As required under clause 9.3 of the main body of the MOU, each MSD Portal User must sign a Certificate of Confidentiality. As at the date of the MOU, the 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. MSD must maintain a list of the MSD Portal Users who have signed a Certificate of Confidentiality. Managers must not add user access for any person without firstly sighting 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 (e.g. 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 the MSD Portal User. The code will be sent to the MSD email address supplied for the 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. MSD Portal Managers can take the following actions 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 the individual search functionality for a maximum of 50 MSD Portal Users for CIRP purposes.

    f. Undertake monthly reviews of MSD Portal users and ensure removal of inactive MSD Portal Users.

14. MSD Portal Managers must ensure that MSD Portal Users will only be assigned to work on CIRP related audits, reviews, investigations and prosecutions.

15. MSD Portal Managers will not be able to carry out searches of the Information listed in clauses 2 and 3 of this Schedule.

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 any MSP Portal User's access to the MSD Portal 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 information that is necessary to assist MSD to undertake its audit, review, investigation and prosecution processes for CIRP.

22. All use of the MSD Portal by MSD Portal Users will be monitored by an MSD Portal 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. MSD Portal 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 MSD Portal Managers will receive training before they use 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, to enable MSD to undertake its audit, review, investigation and prosecution processes for CIRP.

   b. Access the minimum amount of Information through the MSD Portal necessary to assist MSD to undertake its audit and review processes for CIRP

   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 if the MSD Portal is unavailable for use for any reason.

f. Understand the procedures to follow to report a suspected breach of security, confidentiality or privacy, or to raise any user queries about use of the MSD Portal.

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

a. Only using the MSD Portal to access information that is necessary to undertake audit, review, investigation and prosecution processes for CIRP. 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 Information that is available through the MSD Portal other than in accordance with clause 36 of this Schedule.

IR shall:

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

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

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

31. Report any security, confidentiality 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:

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

33. Collate the signed Certificates of Confidentiality and, as required under clause 9.3 of the main body of the MOU, make them available to IR on request.

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

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

36. 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, but may use Information reviewed on the MSD Portal to manually update details in MSD systems to the extent permitted under this MoU. The only information that MSD Portal Users 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.

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

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

39. 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.

40. Report any security, confidentiality 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

Adverse Action Conditions

The Privacy Commissioner's approval of a reduced adverse action notice period (decreased from 10 days to 5 days) under the AISA in respect to MSD taking adverse action against Applicants that MSD identify as not eligible, or no longer eligible, for CIRP is subject to the following conditions:

1. MSD is required to ensure that all Applicants have the adverse action process adequately explained in advance, noting the shortened notice period.

2. MSD is required to provide follow up notice when adverse action is taken.

3. MSD is required to take all reasonable steps to make contact with an Applicant to notify them of:

    a. the discrepancy;

    b. the proposed adverse action; and

    c. the information that would be needed in order to avoid the adverse action.

4. MSD is required to monitor for 'undelivered email' notifications and, where such notifications are received, MSD must take steps to remedy the failed communication or deliver a notice of adverse action using an alternative method.

9(2)(a)

From:	9(2)(a) @ird.govt.nz>
Sent:	Tuesday, 17 March 2020 12:58 pm
To:	9(2)(a)
Cc:	9(2)(a)
Subject:	RE: Final Draft - Child Support MoU

[IN CONFIDENCE]

Thanks, 9(2)(a)

I agree with those suggested changes, specifically:
- i)   Cl 2.10 – should read "version 6);
- ii)   Cl 6.1.2 – either 6.1.2 or 6.1.4 should be deleted. They are duplicates;
- iii) Cl 6.1.5 – should read "when".

9(2)(a) – if you're in agreement with that, can you please make the relevant changes to the draft at your end?

Kind regards, 9(2)(a)

From: 9(2)(a)
Sent: Tuesday, 17 March 2020 12:13 PM
To: 9(2)(a)
Cc: 9(2)(a)
Subject: RE: Final Draft - Child Support MoU

[IN CONFIDENCE]

Thanks 9(2)(a) , it looks good but I've made a couple of comments in 2.10, 6.1.2, and updated 'When' to 'when' in 6.1.5.

Cheers

9(2)(a)

Service Designer | Business Transformation | Inland Revenue
Level 7| Asteron Centre | 55 Featherston Street | Wellington
T: +64 9(2)(a) | Ext: 9(2)(a) | M: 9(2)(a)

Classified in Confidence – Inland Revenue Protected

From: 9(2)(a) @ird.govt.nz>
Sent: Monday, 16 March 2020 12:26 PM
To: 9(2)(a) @msd.govt.nz>
Cc: 9(2)(a) @ird.govt.nz>; 9(2)(a) @ird.govt.nz>
Subject: Final Draft - Child Support MoU

[IN CONFIDENCE]

Good morning, 9(2)(a)

1

Thanks for meeting last Wednesday, together with your other colleagues at MSD.

Please find <u>attached</u> two copies of the revised draft Child Support MoU.

1. The first is hopefully the final draft (or close to it). I have accepted previous changes and left in TrackChanges only the amendments discussed at Wednesday's meeting. Clauses 2, 3, 6, 7 and 10.4 are the main changes. There shouldn't be any surprises there. You'll also see some other typo/formatting matters in red but they're generally minor and hopefully acceptable without requiring much further discussion.

2. Please let me know when you've had a chance to go over this final draft and confirm (or otherwise) that you're happy for it to enter the sign-off process. Needless to say, happy to discuss via phone or email at any point.

3. I've also checked for any numbering and cross-referencing issues. They all seem fine to me other than my change and comment at cl15.2. I don't think it's related to any of our recent/proposed amendments anyway.

4. I note that I have adopted the wording in the Background clause (cl 2) regarding "Previous MoU" and "Existing Agreement". Again, please let me know if you'd like to discuss anything around that point.

5. The second copy of the CS MoU is the version that we worked off at the Wednesday meeting. I've attached it for you simply for your convenience.

Looking forward hearing from you in due course.

Kind regards, 9(2)(a)

9(2)(a) | Senior Solicitor
Corporate Legal | Inland Revenue
Level 9 | 55 Featherston Street | PO Box 2198 | Wellington
Xt. 9(2)(a) | T. +64 9(2)(a)
E. 9(2)(a)   @ird.govt.nz | W. www.ird.govt.nz

In Confidence – Legally Privileged

From: 9(2)(a)
Sent: Monday, 30 March 2020 10:07 am
To: 9(2)(a)
Subject: FW: Final Draft - Child Support MoU

From: 9(2)(a)
Sent: Monday, 23 March 2020 3:22 PM
To: 9(2)(a)
Cc: 9(2)(a)
Subject: RE: Final Draft - Child Support MoU

[IN CONFIDENCE]

Hi, 9(2)(a)

9(2)(a)   says that:

... yes Social Security Act is correct, not the CS Act.

I would say that "exceptions" is referring to exceptions to when one must apply so is correct.

Is that sufficient for you or would you like to discuss further?

Regards, 9(2)(a)

From: 9(2)(a)   9(2)(a)   @msd.govt.nz>
Sent: Friday, 20 March 2020 4:28 PM
To: 9(2)(a)   @ird.govt.nz>
Cc: 9(2)(a)   @msd.govt.nz>
Subject: FW: Final Draft - Child Support MoU

HI there 9(2)(a)

Very last minute review of MOU by 9(2)(a)   has questioned whether it is sec25 of SSA or CS Act (page 6) plus whether it is "exemption"

Apologies we couldn't get this to you sooner

Cheers
9(2)(a)

From: 9(2)(a)   @msd.govt.nz>
Sent: Friday, 20 March 2020 3:38 PM
To: 9(2)(a)   @msd.govt.nz>
Subject: RE: Final Draft - Child Support MoU

Hi

I did find a couple of things, sorry I couldn't get to it earlier.

1

Thanks
9(2)(a)

Thanks 9(2)(a) , I have gone back to IR with no changes (except repeated clause) but if you can review would be good to get another pair of wyes over it.

Cheers
9(2)(a)

Hey 9(2)(a)

We've been smashed with the new benefit increases, but I can run through this tomorrow?

Thanks
9(2)(a)

Sent from my iPhone

On 17/03/2020, at 12:45 PM, 9(2)(a) @msd.govt.nz> wrote:

Hi

9(2)(a) has accepted all changes and updated the MOU as we discussed (previous version attached also for your information).

I agree with his changes and as far as I can see they are as we agreed at the meeting last Tuesday. I found one clause repeated (6.1.2 is repeated as 6.1.4) and this is my only proposed change to the copy as he has sent yesterday (delete 6.1.4 is my suggestion).

Please have final check that all reflects the removal of section 192 processes and is a fair reflection of our operating protocols.

Please get back to me by midday Wed 18 March and we'll get the b***d signed**

Cheers
9(2)(a)

Good morning, 9(2)(a)

Thanks for meeting last Wednesday, together with your other colleagues at MSD.

Please find underlined attached two copies of the revised draft Child Support MoU.

1. The first is hopefully the final draft (or close to it). I have accepted previous changes and left in TrackChanges only the amendments discussed at Wednesday's meeting. Clauses 2, 3, 6, 7 and 10.4 are the main changes. There shouldn't be any surprises there. You'll also see some other typo/formatting matters in red but they're generally minor and hopefully acceptable without requiring much further discussion.

2. Please let me know when you've had a chance to go over this final draft and confirm (or otherwise) that you're happy for it to enter the sign-off process. Needless to say, happy to discuss via phone or email at any point.

3. I've also checked for any numbering and cross-referencing issues. They all seem fine to me other than my change and comment at cl15.2. I don't think it's related to any of our recent/proposed amendments anyway.

4. I note that I have adopted the wording in the Background clause (cl 2) regarding "Previous MoU" and "Existing Agreement". Again, please let me know if you'd like to discuss anything around that point.

5. The second copy of the CS MoU is the version that we worked off at the Wednesday meeting. I've attached it for you simply for your convenience.

Looking forward hearing from you in due course.

Kind regards, 9(2)(a)

9(2)(a) | Senior Solicitor
Corporate Legal | Inland Revenue
Level 9 | 55 Featherston Street | PO Box 2198 | Wellington
Xt. 9(2)(a) | T. +64 9(2)(a)
E. 9(2)(a) @ird.govt.nz | W. http://www.ird.govt.nz

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Christian Seiler

From:	9(2)(a) @ird.govt.nz>
Sent:	Monday, 18 May 2020 1:10 pm
To:	9(2)(a)
Cc:	9(2)(a)
Subject:	FW: Continuation of SEEMAIL vs Iron key transfer for Child Support Admin and Child Support deduction notices

Hi 9(2)(a)

As you may be aware as a result of lockdown we moved the exchange of the CS Admin file and CS deduction notices to SEEMAIL instead of iron key for obvious reasons.

Our respective project teams are now looking at the R5 work for the above exchanges and wanted to seek confirmation that we retain the use of SEEMAIL instead of iron key for the foreseeable future until we move to SFTP.

It does appear that the agreement is all encompassing ie covers online file transfer and eventually SFTP as per email below with s9(2) . Would you (MSD) be comfortable with retaining the use of SEEMAIL instead of reverting back to iron key for this particular share until we make the move to SFTP?

As always happy to discuss, kind regards 9(2)(a)

9(2)(a) | BT Account Manager Government | Business Transformation | Inland Revenue
T. 64 9(2)(a)   ) | 9(2)(a) | L11 Asteron House | 55 Featherston Street Wellington
E. 9(2)(a)   @ird.govt.nz

From: 9(2)(a)   @msd.govt.nz>
Sent: Monday, 18 May 2020 12:24 PM
To: 9(2)(a)   @ird.govt.nz>
Cc: MSD_SWIFTT_team (MSD) <MSD_SWIFTT_team@msd.govt.nz>; 9(2)(a)   @ird.govt.nz>; 9(2)(a)   @ird.govt.nz>
Subject: RE: Continuation of SEEMAIL vs Iron key transfer for Child Support Admin and Child Support deduction notices

Hi 9(2)(a)

If you could approach our Privacy people that would be great.

Our team is just to doing the Admin work really. Thanks for the info about these transfers not being a IMA.

And thanks heaps for offering to take this on.

9(2)(a)

From: 9(2)(a)   @ird.govt.nz>
Sent: Monday, 18 May 2020 12:10 PM
To: 9(2)(a)   @msd.govt.nz>
Cc: MSD_SWIFTT_team (MSD) <MSD_SWIFTT_team@msd.govt.nz>; 9(2)(a)   @ird.govt.nz>; 9(2)(a)   @ird.govt.nz>

Subject: RE: Continuation of SEEMAIL vs Iron key transfer for Child Support Admin and Child Support deduction notices

No problems, I can approach your privacy people if you wish – since I am talking to them already for other matters.

The agreement does explain the "Secure Transmission Method does mean online file transfer, USB iron key or other secure means of transmitting information" – so protocol with privacy commission is you need their sign off if it is an information matching agreement and you change the transmission method – but for this it is not an IMA so that is not necessary and it is covered in the agreement.

But yes, your privacy people will need to be comfortable with this change.

9(2)(a)

9(2)(a) | BT Account Manager Government | Business Transformation | Inland Revenue
T. 64 9(2)(a) | 9(2)(a) | L11 Asteron House | 55 Featherston Street Wellington
E 9(2)(a) @ird.govt.nz

From: 9(2)(a) @msd.govt.nz>
Sent: Monday, 18 May 2020 11:04 AM
To: 9(2)(a) @ird.govt.nz>
Cc: MSD_SWIFTT_team (MSD) <MSD_SWIFTT_team@msd.govt.nz>; 9(2)(a) @ird.govt.nz>;
9(2)(a) @ird.govt.nz>
Subject: RE: Continuation of SEEMAIL vs Iron key transfer for Child Support Admin and Child Support deduction notices

Hi 9(2)(a)

We will have to discuss this with our Privacy team here as the method of transfer is quite often in the Sharing agreement that has to be signed off by the office of the Privacy Commissioner.

Thanks
9(2)(a)

From: 9(2)(a) @ird.govt.nz>
Sent: Monday, 18 May 2020 9:28 AM
To: 9(2)(a) @msd.govt.nz>
Cc: MSD_SWIFTT_team (MSD) <MSD_SWIFTT_team@msd.govt.nz>; 9(2)(a) @ird.govt.nz>;
9(2)(a) @ird.govt.nz>
Subject: Continuation of SEEMAIL vs Iron key transfer for Child Support Admin and Child Support deduction notices

Morena 9(2)(a)

MSD and IR are currently engaged in discussions regarding the changes required to the CS Admin Share and Child Support deduction notices in preparation for Release 5 (target date is yet to be confirmed as it will not be April 2021 as it was before for obvious reasons). The main change is to move this to SFTP.

As a result of COVID and the subsequent lockdown – the transfer of the information moved from iron key to SEEMAIL. As per your email below, you had asked if it was "possible for us to email the files for the foreseeable future rather than use the iron keys given that we are both Seemail Agencies and all email traffic between us is automatically encrypted".

I would like to confirm that IR would be very comfortable with continuing to share via SEEMAIL until such time as it is moved to SFTP. Can you confirm agreement to this as well?

What I will then do is share this with our respective project teams to confirm that we have agreement between our 2 agencies to continue to use SEEMAIL for this exchange for the foreseeable future.

Many thanks 9(2)(a)

9(2)(a) | BT Account Manager Government | Business Transformation | Inland Revenue
T. 64 9(2)(a) | L11 Asteron House | 55 Featherston Street Wellington
E. 9(2)(a)   @ird.govt.nz

From: 9(2)(a)   @msd.govt.nz>
Sent: Tuesday, 24 March 2020 8:04 AM
To: 9(2)(a)   @ird.govt.nz>
Cc: Scheduling Operations <SchedulingOperations@ird.govt.nz>; MSD_SWIFTT_team (MSD) <MSD_SWIFTT_team@msd.govt.nz>; 9(2)(a)   @ird.govt.nz>; 9(2)(a)
9(2)(a)   @ird.govt.nz>
Subject: Today's Iron key transfer

Hi 9(2)(a)

We have some CSA files to sent you today but everyone in our team except our manger is working from home and the keys are in the office.

Would it be possible for us to email the files for the foreseeable future rather than use the iron keys given that we are both Seemail Agencies and all email traffic between us is automatically encrypted.

These are exceptional circumstance we are operating in at the moment and I am trying to find the simplest method, while still secure, of moving these files between us.
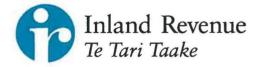
Would you be OK with this?

9(2)(a)
Senior Business Analyst
SWIFTT/TRACE Team
IT Applications
National Office
Ministry of Social Development
9(2)(a)

MEMORANDUM OF UNDERSTANDING
FOR CHILD SUPPORT AND DOMESTIC MAINTENANCE

Between

Inland Revenue

and

The Ministry of Social Development

PURSUANT TO AN APPROVED INFORMATION SHARING AGREEMENT UNDER PART 9A OF THE PRIVACY ACT 1993 AND SECTION 18E(2) OF THE TAX ADMINISTRATION ACT 1994

Version 7.0, April 2020

This Memorandum of Understanding is made on   April 2020

Between   The Sovereign in right of New Zealand acting by and through the Commissioner of Inland Revenue (or her authorised delegate) (**IR**)

And   The Sovereign in right of New Zealand acting by and through the Chief Executive of the Ministry of Social Development (or his authorised delegate) (**MSD**)

It is agreed as follows:

1.   Interpretation

1.1   In this MOU, unless the context requires otherwise:

AISA or Approved Information Sharing Agreement means the information sharing agreement between the Parties dated July 2017 (as amended from time to time) that was made under section 81A of the TAA and Part 9A of the Privacy Act 1993 (as amended from time to time), was approved by the Order in Council, and came into force on 31 August 2017.

Commissioner has the same meaning as in the TAA.

Common Purpose has the meaning given to that term in clause 3.2.

Contact Person for each Party is the person named as a contact person for that Party in Schedule One.

CS Act means the Child Support Act 1991.

Dispute has the meaning given to that term in clause 18.

Existing Agreement means the Memorandum of Understanding (regarding the sharing of child support information) entered into between Inland Revenue and the Ministry of Social Development on 14 December 2016.

Inland Revenue Acts has the same meaning as in the TAA.

Liable Person means a person liable for child support and/or domestic maintenance.

MOU means this Memorandum of Understanding and includes Schedule One.

Order in Council means the Order in Council that approved the AISA and was made under sections 96J to 96L of the Privacy Act 1993, dated 31 July 2017, as amended from time to time.

Party means either IR or MSD individually.

Parties mean IR and MSD together.

Payee means a person who is entitled to receive domestic maintenance.

Previous MoU means the Memorandum of Understanding between the Parties executed in August 2017.

Receiving Carer means a parent, or non-parent carer of a qualifying child, normally entitled to receive child support from a liable parent.

Secure Transmission Method means an online file transfer, USB Iron key or other secure means of transmitting information which:

a. In relation to the transfer of "Restricted" information (as defined in the current New Zealand Government Security Classification System), is consistent with the standards (including encryption measures) in the current New Zealand Information Security Manual (NZISM) or its equivalent; and

b. in relation to the transfer of other information that is not restricted, the Parties will make reasonable efforts to ensure is consistent with those standards; and

c. the Parties have agreed detailed operating protocols for in consultation with the Privacy Commissioner.

SS Act means the Social Security Act 2018.

SWIFTT means Social Welfare Information For Tomorrow Today, which is the core assessment and payment system for benefits and pensions.

TAA means the Tax Administration Act 1994.

UCB means unsupported child's benefit granted under the SS Act.

1.2 In this MOU, unless the context requires otherwise, references to:

a. Clauses and Schedules are to clauses and Schedules to this MOU;

b. The singular includes the plural and vice versa; and

c. Any statute includes any amendment to, or replacement of, that statute and any subordinate legislation made under it.

2 Background

2.1 The purpose of the Child Support Act is to:

a. Assess the minimum level of financial support payable by certain parents in respect of their children; and

b. Provide for collection and payment of child support and domestic maintenance.

2.3 IR is primarily responsible for administering the CS Act. IR assesses and collects child support or domestic maintenance from a Liable Person and passes it on to a Receiving Carer, Payee or the Crown. The four core processes of IR are:

a. Registrations;

b. Assessments;

c. Collections; and

d. Disbursements.

2.4 MSD is responsible for:

a. Advising clients (except those exempted) of their obligation to make an application for child support when a client applies for a social security benefit, as defined in the CS Act;

b. Providing information as required under the TAA, CS Act and SS Act;

c. Deducting child support from instalments of benefits payable to Liable Persons in accordance with section 131 and section 154 of the CS Act;

2.5 There are two living allowance rates, set out in section 35A(2) of the CS Act. These are used to calculate a formula assessment of child support. The relevant benefit rates are reflected in Parts 1, 2 and 3 of Schedule 4 of the SS Act.

2.6 There are two living allowance rates. These are:

a. The supported living payment paid at the sole parent rate; and

b. Benefits paid at a sole parent rate (for example, sole parent support or jobseeker support) to a single beneficiary with one or more dependent children.

2.7 The Parties entered into the AISA in July 2017. As part of the AISA, the Parties agreed that the Existing Agreement would be replaced with the Previous MoU (which then governed information sharing between the Parties for child support purposes). The Parties entered into the Previous MoU in August 2017 under the authority of the AISA.

2.8 This MOU updates the Previous MoU, describes the administrative process required to exchange information, the steps MSD will take to ensure that Receiving Carers or Payees in receipt of a sole parent rate of benefit or UCB are included in the child support scheme, and that liable parents who are beneficiaries would incur any benefit deductions that are required or permitted under the legislation.

2.9 Several amendments to the MOU have been made previously as legislation, government policy and operational processes have changed.

2.10 This MOU is a variation to the Previous MoU (version 7) that recognises recent legislative amendments. Those amendments repeal the previous benefit deductions outlined in section 192 of the SS Act for sole parents who fail or refuse to:

- To name the other parent of their child

- To apply for formula assessment of child support as required by section 9 of the CS Act.

- To give evidence as a compellable witness under section 122 of the CS Act.

This MoU also adds a new clause that explicitly permits bulk information sharing of Contact Information and Identifying Information, as required from time to time, and subject to the purposes of this MoU. The Parties believe the new clause is permitted under the purposes of the AISA, and it will replace the current need for an annual IR request for address information under section 17B of the TAA.

2.11 The CS Act still requires sole parents to apply for formula assessment and to provide evidence (and MSD must inform them of their obligations to do so) but no deductions will be made to their benefit if they fail to do so. Applications may now be made to either IR or MSD.

3   Purpose

3.1 The purpose of this MOU is to ensure that the needs and obligations of the Parties' common clients are fulfilled in terms of the CS Act, the SS Act and the Privacy Act

1993. In addition, the Parties may use information that is shared under this MOU for the purposes of the AISA.

3.2   The Parties aim to ensure that:

    a.   Receiving Carers or Payees receive the correct amount of child support due to them; and

    b.   Liable Persons pay the correct amount of child support owing; and

    c.   Liable Persons pay promptly in order to achieve the aims in subclauses a. and b. above; and

    d.   All relevant information is exchanged between the Parties in a timely manner.

(together, the **Common Purpose**).

3.3   The Parties' aims will be achieved by:

    a.   Acknowledging that both Parties are working towards the Common Purpose;

    b.   Encouraging a co-operative working relationship between both Parties;

    c.   Ensuring both Parties are aware of their responsibilities and carry them out consistently; and

    d.   Ensuring both Parties are accountable for their area of responsibility.

3.4   This MOU specifies the services and information that MSD will provide to IR to enable them to administer child support (for example, collect child support applications for sole parents who apply for a benefit). The MOU also specifies the processes for IR to follow when requesting information from MSD and the processes that the Parties should follow when undertaking electronic data transfers.

4   Principles

4.1   The following principles underpin this MOU and guide the relationship between the Parties as it affects policy development, implementation, practice and process.

4.2   Both Parties will:

    a.   Encourage an environment of co-operation and joint problem solving.

    b.   Ensure that this MOU is regularly reviewed and updated in accordance with clause 15

    c.   Encourage regular meetings at appropriate levels of the Parties.

    d.   Ensure the efficient exchange of information in a manner that is secure and maintains the integrity of the information.

    e.   Ensure an open line of communication approach to all interactions.

    f.   Seek consultation on issues that may impact on the other Party.

    g.   Support clients to understand each Party's legislation and policies.

5   Legislative Authority

5.1   IR has the authority to obtain information from MSD under the following:

    a.   The AISA;

b. IR's information collecting powers and the Tax Administration Act and other relevant legislation;

c. IR can require MSD to supply information for the purposes of the administration and enforcement of the Inland Revenue Acts or any other lawful duty of the Commissioner when requested to do so by IR.

6. Clients not required to apply

6.1 A client is not required to apply for a formula assessment of child support in relation to a parent of the child, and can be considered exempt from that application process, where:

6.1.1 The client is a recipient of the supported living payment granted on the ground of caring for a person requiring fulltime care and attention at home (under section 40 of the SS Act);

6.1.2 The client is a recipient of Job Seeker Support Student Hardship (under sec 25 of the CS Act);

6.1.3 The client is a sole parent beneficiary and MSD is satisfied that the person meets any of the exemptions specified in section 9(5B) of the CS Act 1991, those exceptions being:

a) that there is insufficient evidence available to establish who in law that parent is;

b) if the client made an application for a formula assessment of child support or took steps to make an application for a formula assessment of child support in relation to that parent, there would be a risk of violence—

(i) to the client;

(ii) if the client is a sole parent, to any of the client's children;

(iii) if the client is in receipt of an unsupported child's benefit, to the client's partner, the client's children, the qualifying child, a parent of the qualifying child, or a sibling of the qualifying child.

c) That parent died before the application for social security benefit was made;

d) The child was conceived as a result of incest or sexual violation;

e) The client cannot make an application for a formula assessment of child support in relation to that parent because of a compelling circumstance, other than a circumstance mentioned elsewhere in this clause;

6.1.4 The client is receiving Job Seeker Support Student Hardship (under section 25 of the SS Act);

6.1.5 In addition, a social security beneficiary is not required to apply When the client's spouse is in prison but still in a relationship with the client and they resume their relationship when the prison term is completed (under the Interdepartmental relationship protocol agreement between Inland Revenue Child Support and the Ministry of Social Development 2002).

7. Applications for Child Support

Legal Requirements

7.1   Section 9 of the CS Act requires that certain eligible Receiving Carers must apply for child support when they apply for a benefit. To help the client and IR fulfil this requirement, MSD agrees to the procedure set out below for taking an application for child support.

Application for formula assessment of child support

7.2   MSD is responsible for advising clients of their obligation to make an application for child support when the client applies for a social security benefit and determining if they are required to apply. IR also has legislative authority to determine if a client is not required to apply under section 9(5B) of the CS Act.

7.3   MSD will not give child support applications to those clients not required to apply.

7.4   MSD staff will give child support application forms to all qualifying clients who are required to apply for child support under section 9 of the CS Act.

7.5   MSD will make a copy of the evidence of who the other parent is in law, if this is provided by the client at the same time as the client applies for child support. The evidence will be dated, noted "original sighted", signed by the MSD staff member and recorded against the application form.

7.6   MSD will update SWIFTT to indicate if an exception is applied. This data will be extracted weekly and sent to IR by secure transmission method.

8   Receiving Carer

8.1   MSD will provide IR on the first working day of each week, or on another day agreed by the Parties, with a file provided via a Secure Transmission Method advising changes made to the Receiving Carer's or Payee's sole parent benefit or UCB rate for the previous week. This information is provided to allow IR to ensure that the correct amount of child support is paid by a Liable Person to a Receiving Carer and to prevent financial hardship and debt arising from the overpayment or underpayment of child support. The sharing of this information is authorised by the AISA.

8.2   The secure file will contain the following information:

   a.   Social Welfare number (SWN);

   b.   Social Welfare district office;

   c.   IRD number;

   d.   date of birth;

   e.   sex;

   f.   surname;

   g.   first name, middle name(s);

   h.   benefit type code;

   i.   benefit start date (the date a new rate of benefit is effective from);

   j.   benefit end date (the date an altered rate of benefit is valid to);

   k.   weekly benefit rate (Benefit rate) (the rate of parent benefit payable per week);

   l.   created date (secure file creation date);

   m.   created time (secure file creation time);

   n.   benefit change reason code (the reason why a change was made i.e. grant, suspension, resumption, cancellation, no longer on a sole parent rate, transfer to another benefit, review of rate);

8.3 The following information (where available) shall be added to the secure file fields (as set out in clause 8.2) by the Parties at a future date. The information is:

a. surname of partner of Receiving Carer or Payee;

b. first name, middle name(s) of partner of Receiving Carer or Payee;

c. date of birth of partner of Receiving Carer or Payee;

d. IRD number of partner of Receiving Carer or Payee;

e. contact details of partner of Receiving Carer or Payee (including address, phone number and email);

f. first name of child of Receiving Carer or Payee;

g. second name of child of Receiving Carer or Payee;

h. date of birth of child of Receiving Carer or Payee;

i. start date of child care by Receiving Carer or Payee;

j. stop date of child care by Receiving Carer or Payee.

9 Current Liable Person

9.1 Section 131 of the CS Act requires a Liable Person's financial support liability to be deducted from any instalment of any benefit under the SS Act. The CS Act requires MSD to act as if it were an employer of a Liable Person receiving benefits. This requires information about financial support deductions to be exchanged as set out in the following paragraphs in this clause 9.

9.2 IR will provide MSD on the first working day of each week with a file transmitted via a Secure Transmission Method containing new and amended liabilities to be deducted from current Liable Persons whom IR believes to be receiving a benefit.

9.3 The following method will be used to match the IR record against the SWIFTT record to ensure the Liable Person is identified:

a. Compare Social Welfare number with IRD number. If identical, successful match.

b. If not, compare surname, first name, sex and date of birth. If all details are identical, successful match.

c. If no successful match, exceptions are returned by a file transmitted via a Secure Transmission Method to IR in a report (being the "Liable Person Deduction Load Report") so that IR can check their details.

9.4 MSD will record all deduction notices received from IR against the respective Liable Person's SWIFTT record. The same deduction notice shall remain in force until revoked or amended by IR regardless of the type of benefit paid. This will ensure that MSD continues to apply the deduction when the Liable Person transfers from one benefit to another.

9.5 MSD will be advised by IR of one deduction rate for each financial support liability. This deduction rate may include financial support current liability and arrears. MSD will not be required to keep record of amounts deducted for arrears.

9.6 MSD will deduct from a Liable Person's benefit the amount specified in a deduction notice sent by Secure Transmission Method from IR to MSD subject to clause 8.1 and section 165 of the CS Act.

9.7 MSD will produce a report called the Liable Person Deduction Change Report following a weekly/fortnightly payment extract. MSD will action this report within 10 consecutive days of producing it, to the best of their ability. This report lists cases where financial support could not be deducted at the specified rate because of one of these reasons:

a. the financial support rate exceeds 40% of the benefit, which is protected as per section 165 of the CS Act;

b. other deductions on the client's benefit need to be reduced to allow financial support to be deducted (for example, court fines); or

c. the requested financial support rate previously could not be deducted because the benefit was too low, but the benefit has since increased and financial support can also be increased.

9.8 MSD will ensure that financial support deductions take preference over any other deductions in accordance with section 157 of the CS Act.

10 Request for Information

10.1 MSD has agreed to provide IR via Secure Transmission Method with the following information that may be requested if it cannot or has not been provided by electronic exchange. The authority under which this information is requested is set out for each request.

Receiving Carer or Payee:

a. name;

b. address;

c. request and confirm receiving a sole parent benefit or UCB;

d. social welfare number;

e. benefit type;

f. date of birth of children;

g. sole benefit rate for a specified period, not prior to 1 July 1992, if the Receiving Carer indicator has not been set;

h. confirm Receiving Carer indicator set;

i. date of event;

j. date child excluded from benefit, if more than two children;

k. child support applications if not received by IR (section 9 of the CS Act) and client states application completed at an MSD office.

Liable Person:

a. name;

b. address;

c. confirm receiving a benefit;

d. social welfare number;

e. benefit type;

f. pay day; and

g. bank account number to which benefit is or has been paid.

10.2 IR will make all manual requests via Secure Transmission Method. Requests for any information not detailed above but obtainable under the AISA will be made on the

referral from under "other", with the notation "This information has not been specifically agreed to between MSD and IR but is allowed under the AISA". Any information requests made under the TAA will be sent via Secure Transmission Method, with the request authority clearly stated.

10.3 MSD will provide a response to these requests for information by Secure Transmission Method, to the best of their ability and in keeping with the intention of this MOU, within 7 working days of receipt.

10.4 **Non-Routine Information** IR and MSD may from time to time share non-routine bulk Contact Information and Identifying Information (as defined in the AISA). This information must be used only for the purposes of clause 3 of this agreement and shall be sent via Secure Transmission Method.

11. Ad Hoc Information Requests

11.1 The Parties may contact each other on an ad hoc basis (in a manner to be agreed by the Parties) if either Party has any queries or feedback regarding the information provided by either Party pursuant to this MOU. Either Party may request the other Party to provide clarification or further information (as authorised pursuant to this MOU) to assist that Party to resolve a query.

11.2 Prior to any disclosure of information to the requesting Party in clause 11.1, the requestee Party must be satisfied that the request is for the purposes of this MOU (as specified in clause 3) and relate to information authorised to be shared under this MOU.

12. Payment of Child Support to MSD

12.1 IR can direct a Receiving Carer's or Payee's child support payments to MSD for the purpose of paying any of that person's debts due to the Crown under the SS Act. This can only be done where the Receiving Carer or Payee has provided written authorisation for this to be done (section 148 of the CS Act) and a one off lump sum payment is to be made to MSD.

12.2 IR will not make periodic payments on behalf of a Receiving Carer or Payee to MSD.

12.3 IR can direct a Liable Person's child support credits to MSD for the purpose of paying any of that person's debts due to the Crown under the SS Act. This can only be done where the Liable Person has provided written authorisation for this to be done (section 216A of the CS Act).

12.4 Should a Liable Person or Receiving Carer or Payee successfully challenge in a court of law any payment of child support credits made to MSD under clause 12.3, then MSD agree to repay that amount to IR.

13. Complying with legislative obligations and consultation

13.1 The Parties are responsible for complying with their obligations under the Privacy Act 1993, the Official Information Act 1982, and where applicable the TAA, CS Act and the SS Act.

13.2 Each Party will consult with the other if either Party receives a complaint or request under the Privacy Act 1993 or the Official Information Act 1982 relating to this MOU prior to making a decision on that complaint or request. No consultation will be necessary where a person makes a request under Information Privacy Principle 6 of the

Privacy Act 1993 for their personal information and the relevant Party intends to supply the requested personal information.

14. Breaches

14.1 A Party must:

   a. immediately notify the Contact Person of the other Party in writing on becoming aware of any potential, threatened or actual misuse or unauthorised disclosure of the other Party's information; and

   b. co-operate with the other Party in preventing or limiting such misuse, unauthorised disclosure or breach, which may include investigating the misuse or unauthorised disclosure.

14.2 Where an investigation is undertaken under clause 14.1.b, IR's and MSD's Contact Person will provide each other with reasonable assistance and keep the other informed of progress.

15. Variations to the MOU

15.1 Any Party proposing a variation to this MOU must give reasonable notice of the proposed variation and the reason for the proposed variation.

15.2 Subject to clause 19.3, any variation to this MOU must be in writing and signed by the Chief Executive and the Commissioner, or their authorised delegates.

16. Review

16.1 The Parties agree to review, and (if necessary) update, this MOU annually or at such other time as the Parties agree in writing.

17. Security, retention and destruction of records

17.1 Each Party must comply with the requirements of the Privacy Act 1993, the Public Records Act 2005, and where applicable the SS Act, the CS Act and the TAA for the purposes of security, retention or destruction of information provided under this MOU.

17.2 The obligations in this MOU concerning the security, use and destruction of information shall remain in force notwithstanding the termination of this MOU.

18. Resolving a Dispute

18.1 If an issue or dispute arises in relation to this MOU (**Dispute**), the Contact Persons will meet in good faith and negotiate to resolve the Dispute as quickly as possible.

18.2 If a Dispute cannot be resolved within 10 working days, the Dispute may be referred, in writing, to the relevant business owner for each Party.

18.3 If a Dispute cannot be resolved within 20 working days of referral to the business owners, the Dispute may be referred, in writing, to the Commissioner and MSD's Chief Executive to seek a final resolution.

18.4 Despite the existence of a Dispute, the Parties will continue to comply fully with their obligations.

19. Contact Persons

19.1 Each Party's Contact Person will be responsible for overseeing the operation of this MOU. In particular, the role of each Party's Contact Person includes, but is not limited to:

a. co-ordinating reviews of the security and other procedures applicable to this MOU where either Party believes on reasonable grounds that such a review is necessary;

b. establishing and maintaining communication and understanding between the two Parties; and

c. resolving any Dispute or difference between the Parties.

19.2 The Contact Person for each party, and their contact details, are set out in Schedule One.

19.3 A Party may change its Contact Person, or any of their contact details, at any time by giving the other Party's Contact Person written notice of the change.

20. Commencement

20.1 MSD and IR agree that:

a. this MOU commences on the date that it is signed by both Parties; and

b. the Previous MoU shall be varied upon the commencement of this MOU.

21. Reporting

21.1 Both Parties will monitor the sharing of Information under this MOU and may report independently within their respective organisations on the sharing of Information under this MOU.

21.2 As Lead Agency under the AISA, IR may be required by the Privacy Commissioner to report on the sharing of Information under this MOU, including for the broader purposes authorised under the AISA.

21.3 To assist with IR's reporting under clause 21.2, MSD will provide IR with relevant information regarding the sharing of Information under this MOU.

EXECUTED as a Memorandum of Understanding

Signed for **Inland Revenue**
by:

s9(2)(a)
GROUP LEAD, INFORMATION SHARING, INLAND REVENUE

_____

Date:

_____

Signed for the **Ministry of Social Development**
by:

Viv Rickard
DEPUTY CHIEF EXECUTIVE, SERVICE DELIVERY, MINISTRY OF SOCIAL DEVELOPMENT
(I have a delegation under section 41 of the State Sector Act 1988 to sign for the Ministry).

_____

Date:

_____

Schedule One: Contact Details

The Contact Person for each Party is as follows:

For IRD:

Name: s9(2)(a)
Position: Customer Segment Lead – Families
Phone: s9(2)(a)
Email: s9(2)(a)

For the MSD:

Name: Vic Rickard
Position: Deputy Chief Executive, Service Delivery
Phone: s9(2)(a)
Email: s9(2)(a)