



Headquarters  
New Zealand Defence Force  
Defence House  
Private Bag 39997  
Wellington Mail Centre  
Lower Hutt 5045  
New Zealand

OIA-2025-5601

29<sup>th</sup> January 2026

Dear [REDACTED]

I refer to your email of 12 November 2025 requesting, under the Official Information Act 1982 (OIA), the following:

*1-The total amount your agency spent on consultants in this FY to date, FY24/25, FY23/24, and FY22/23, broken down by year and by amount spent on Tier 1, Tier 2 and Tier 3 consultants.*

*2-For each of the Tier 1 consultants contracted since July 2022, please provide:*

- Total spent with each per FY (including this FY to date)*
- Brief summary of work provided*

*3-If not possible to provide the level of detail requested in Q2, please provide the information requested in Q2 for each of the "big four" firms: Deloitte, KPMG, EY and PwC.*

A substantive decision on parts one and two of your request was provided in the email of 10 December 2025.

With respect to part three of your request, the below table provides the total amounts spent (GST inclusive) by the New Zealand Defence Force (NZDF) for services provided by Deloitte, Ernst and Young, KPMG, and PwC in FY 2024/25 and FY 2025/26 (as at 31 December 2025).

Company	FY 2024/25 (\$NZ)	FY 2025/26 (\$NZ)
Deloitte	3,509,967	1,901,831
Ernst and Young	5,001,120	1,529,480
KPMG	3,205,990	500,580
PwC	204,917	989,724

The NZDF has no centralised database containing summaries of services provided by the above companies. Services have been provided across multiple contracts within NZDF portfolios. Contracts have included, but are not limited to, the following work: taxation advice; internal audits; valuations; internal planning; business planning advice; and, advice on large infrastructure projects.

The NZDF contributes to the Public Service Commission's quarterly Contractor and Consultant Survey. The latest report was provided as at 30 September 2025. The NZDF's Operating Expenditure on contractors and consultants decreased from \$78.2 million in FY

2023/24 to \$58.2 million in FY 2024/25. This is primarily due to lower activity in the digital environment and a savings programme in line with the Government's request to reduce spend.

You have the right, under section 28(3) of the OIA, to ask an Ombudsman to review this response to your request. Information about how to make a complaint is available at [www.ombudsman.parliament.nz](http://www.ombudsman.parliament.nz) or freephone 0800 802 602.

Please note that responses to official information requests are proactively released where possible. This response to your request will be published shortly on the NZDF website, with your personal information removed.

Yours sincerely

**GA Motley**

Brigadier

Chief of Staff HQNZDF