

In confidence

26 January 2026

Hon Brooke van Velden
Minister of Internal Affairs
Parliament Buildings
WELLINGTON 6160

Dear Minister

Quarterly Report to 31 December 2025

On behalf of my fellow Commissioners, I am pleased to provide you with the final quarterly report for Phase Two of the Royal Commission of Inquiry into COVID-19. The report covers the period 1 October to 31 December 2025.

Progress on priorities

The Inquiry has made positive progress during this quarter. As outlined in more detail in the attached report, in this quarter we have:

- Completed drafting the report including lessons learned and recommendations.
- Fulfilled natural justice processes and detailed fact-checking.
- Completed targeted engagements to inform the section of our report which concerns lessons learned.’
- Approved the design and layout of the report.
- Contracted partners to support production and delivery of the final report and associated communication products.
- Extended a limited number of staff positions to fulfil report publication and Inquiry disestablishment activities.

In the next quarter we will deliver the final report to the Governor-General, in accordance with the Inquiries Act 2013 and our terms of reference. In preparation for that delivery, we will:

- Review and finalise all components of our final report, including the finalisation of supplementary volumes and content for the Inquiry’s website
- Finalise our non-publication orders to ensure ongoing protection for sensitive evidence and to apply these orders to our evidence ahead of disestablishment of the Inquiry
- Include with our delivery to the Governor-General the final report and supporting materials from the Phase One Inquiry, in fulfilment of the Inquiry’s obligations under the Inquiries Act 2013
- Consider whether we should involve the former commissioners from Phase One of the Inquiry in the delivery of the reports to the Governor-General.

In the next quarter we will also work with officials from the Department of Internal Affairs to deliver the Report of the Phase Two Inquiry to your office, in readiness for tabling in the House.

Financial Performance

In the 2025/26 financial year, the Inquiry has incurred costs to date of \$5.005 million, against a full year budget of \$9.203 million. This is a total lifetime spend of \$9.839 million since Phase Two was initiated. We are confident that we will be able to deliver our report within the agreed overall appropriation of \$14.038m. More detail on our financial performance is provided in Appendix 1.

Risks

We have previously identified a number of risks that we felt had the potential to impact on the ability of the Inquiry to complete its work within the timeframes set out. These risks have either been addressed, or are being sufficiently managed to the point that we no longer consider they are likely to impact on the completion of our work. We have not identified any further risks that we consider are likely to affect the Inquiry's ability to deliver its final report on 26 February 2026.

Programme Timeline

Our progress is substantially consistent with the timeline we provided you on 30 July 2025. While there have been some movements in dates, most work has been completed with minimal impact to the overall timeline. Adjustments have been made to deadlines for finalising content, with dates scrutinised to ensure we remain on track. We do not anticipate any impact to the delivery date for the final report.

The timeline is included as Appendix 2.

Planning for the public release of the Inquiry's final report

You will likely be giving some thought to how and when the Inquiry's final report will be made public once it is delivered in February. Key members of the Inquiry Secretariat will work with DIA officials to complete a detailed report release runsheet and undertake associated tasks when required (such as publishing the report on the Inquiry website, for example). They will also engage with staff in your office to discuss the release details.

Consultation and release of this quarterly report

Consistently with previous quarterly reports, we have shared a copy of this quarterly report with the commissions team at DIA and we plan to publish this report on the Inquiry's website around 14 February 2026.

As all quarterly report cover letters have recently been released in response to a ministerial Official Information Act (OIA) request, we propose to release this letter when we publish this quarterly report on the Inquiry's website.

Please feel free to contact me if you have any questions or wish to discuss the procedural matters outlined above.

Yours sincerely

A handwritten signature in black ink, appearing to read 'G M Illingworth', followed by a large, stylized flourish or '2'.

G M Illingworth KC
Chair of the Inquiry

Appendix 1 – Financial Performance

As of 31 December 2025, the Inquiry has incurred total costs of \$9.839 million, including \$0.993 million non-departmental costs for Commissioners. This expenditure is generally in line with normal bell-curve spend patterns for Inquiries.

The underspend from FY2024/25 was applied to our budget for the current year, increasing it by around \$1.054 million.

The following table provides a more fulsome breakdown of actual and forecast expenses through to the end of June 2026. The most significant costs are for personnel, evidence gathering research and submissions analysis, Commissioners and counsel assisting.

	Actual (30 June)	YTD Actual (end Dec)	Budget	YTD Actual Whole of life	Whole of Life budget
	2024/25 \$million	2025/26 \$million	2025/26 \$million	2024 – Dec 2025 \$million	2024 - 2026 \$million
Controllable expenditure – operations	3.369	3.741	6.606	7.110	9.975
Personnel	2.129	2.582	3.882	4.711	6.010
Other Operating Costs	0.259	0.020	0.743	0.278	1.002
Consultant, Outsourcing and Professional fees	0.684	0.747	1.102	1.432	1.786
Rental, Leasing and Accommodation Costs	0.240	0.336	0.766	0.576	1.006
Travel	0.057	0.056	0.114	0.114	0.171
Uncontrollable expenditure - support	0.901	0.834	1.970	1.736	2.872
Commissioner costs	0.563	0.430	0.627	0.993	1.190
Total Expenditure	4.834	5.005	9.203	9.839	14.037

The Inquiry is forecast to complete Phase Two work within the agreed budget envelope.

Appendix 2 - Delivery Timeline

This timeline shows key activities to deliver our final report by 26 February 2026.

