



**Australian Government**  

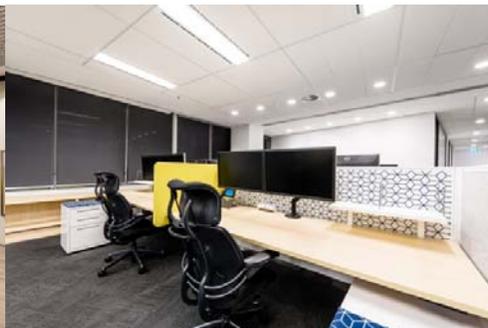
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**Inspector-General of Taxation**  

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**Taxation Ombudsman**

**Corporate Plan (2018-19)**



## Introduction

The *2018-19 Corporate Plan* of the Office of the Inspector-General of Taxation (IGT) is the agency's primary planning document. It outlines our strategies in delivering our services to the community and achieving our purpose over the next four years.

This document, which covers the 2018-19 to 2021-22 reporting period, is produced in accordance with paragraph 35(1)(b) of the *Public Governance, Performance and Accountability Act 2013*. It sets out our purpose, operating environment, capability, risks and performance information.

Our corporate plan is an integral part of our performance framework and is directly linked to the [2018-19 Portfolio Budget Statements](#), the Risk Management Policy and Framework and the annual performance statement. Our success at achieving our purpose is reported in our annual performance statement which forms part of our annual report.

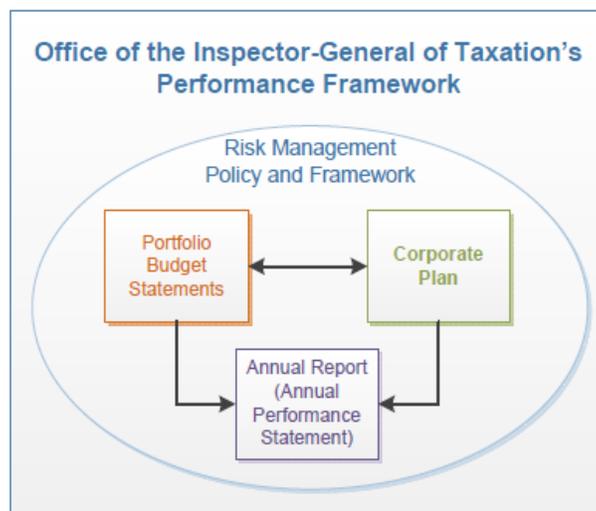


Figure 1: IGT Performance Framework

## Our purpose

We are an independent agency established by the *Inspector-General of Taxation Act 2003* (IGT Act), as the Taxation Ombudsman, to improve tax administration by undertaking the following activities:

- providing a specialised tax complaints handling service to the Australian community;
- identifying and prioritising areas of tax administration for improvement through our complaints handling service and consultations with the community; and
- conducting reviews into these areas and providing independent advice and recommendations to Government, the Australian Taxation Office (ATO) and the Tax Practitioners Board (TPB) through public reporting.

We adhere to the Australian Public Service (APS) values as set out in the *Public Service Act 1999*. We are committed to assisting the Australian community by providing tax specialist services to resolve taxpayer concerns and identify improvements in tax administration.

Tax laws and its administration are complex. We play an important role in maintaining confidence in the Australian tax system by providing independent assistance and assurance to the community as well as advice to Government, the ATO and the TPB regarding improvements to tax administration.

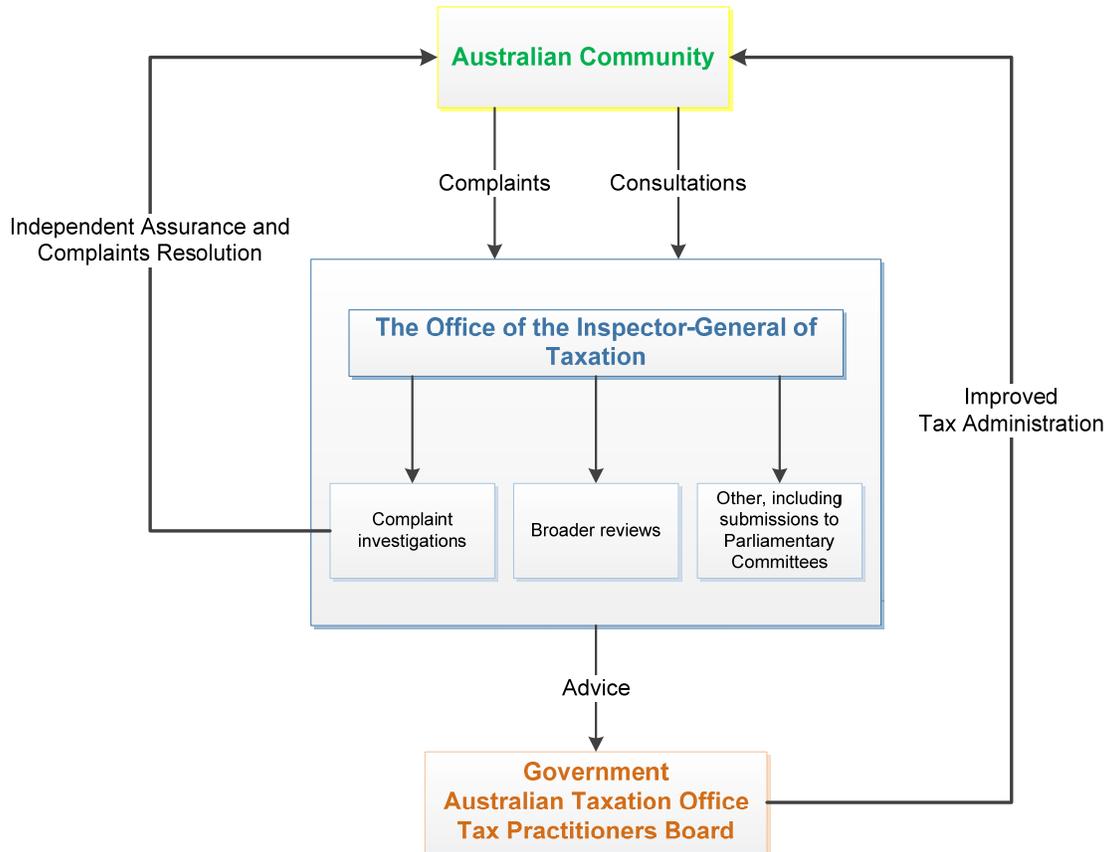


Figure 2: The role of the IGT

## Our operating environment

Our effectiveness in carrying out our responsibilities is dependent on our ability to manage and adapt to the environment in which we operate. Our operating environment is influenced by:

- our key relationships; and
- factors within and outside our control.

### Key relationships

A key component to operating effectively is managing our relationships. We maintain a range of relationships in undertaking the activities outlined in our purpose.

Our key relationships are with:

- the Australian community, including taxpayers, tax practitioners and their representative bodies;
- the Government, including the Treasurer and the Assistant Treasurer;
- Parliamentarians and Parliamentary Committees;
- the ATO and the TPB;
- other government agencies, such as the Treasury, the Commonwealth Ombudsman, the Australian National Audit Office and the Australian Small Business and Family Enterprises Ombudsman; and
- international organisations, including overseas revenue agencies and counterparts.

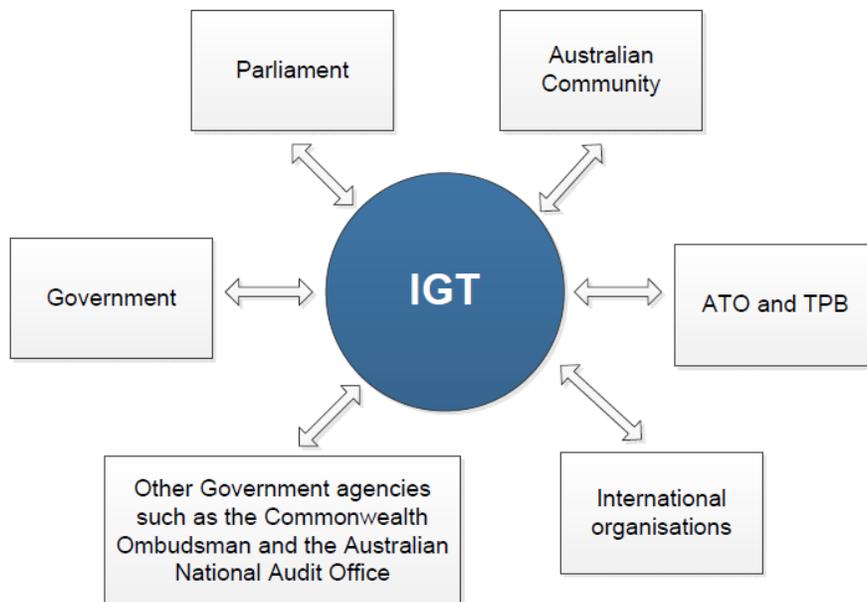


Figure 3: IGT key relationships

## Factors influencing our operating environment

Our operating environment is characterised by various factors that may influence our performance. These factors are outlined in the table below.

<b>Internal factors</b>	
Our ability to manage resources between our complaints handling service and broader reviews into areas of tax administration for improvement	To maintain a high level of service to the community, we need to be flexible in allocating and managing our resources. We anticipate an increase in complaints received over the next four years while we continue to identify improvement opportunities in tax administration and conduct broader reviews.
Our working relationship with the ATO and the TPB	Our relationship with the ATO and the TPB is central to improving tax administration. We act independently but work with the ATO and the TPB to resolve concerns raised by members of the community and to identify improvements that would benefit the wider community.
Our ability to anticipate and respond to changes in the administration of the tax system	<p>Our effectiveness in improving tax administration depends on our ability to anticipate and respond to changes in tax laws and its administration – particularly given the complexity of tax laws. The more responsive we are to changes in tax administration, the more useful and relevant our assistance will be to the community.</p> <p>We keep abreast of changes in the administration of the tax laws, including through our interactions with Government agencies, the tax profession and the wider community. Our complaints handling service provides us with real time insights into emerging issues. We need to allocate resources accordingly and work with the ATO and the TPB to address these issues promptly.</p>
<b>External factors</b>	
Community expectations	As our complaints handling service matures, the community's expectations of our service delivery will also increase. We need to continue to maintain high standards of service while meeting the changing demands and expectations of the community.
Community awareness	Over the next four years, we are seeking to raise the community's awareness of our office and the assistance we provide to improve access to our service. Our service needs to be accessible to all Australians and meet their needs.
Ministerial direction	We need to be responsive to Ministerial directions and to reallocate resources accordingly to meet those directions.

## Four year horizon

Over the next four years, our focus will be on improving strategies to manage and adapt to our operating environment as it continues to evolve.

This year we have commenced a project to optimise our complaints handling service. This involves undertaking a review of our current service to identify areas of improvement as well as developing solutions. This project is not limited to the complaints process but includes policies and communications as well as skilling and support we provide to our staff. Over the next four years, we will regularly seek feedback on our complaints handling service to ensure it remains effective and meets community expectations.

We have also commenced a project to expand our social media presence to increase awareness of our role and the services we deliver. With an increase in the awareness of our role, improved access to the Australian community and satisfaction with our service becomes more widely known, we anticipate an increase in the number of complaints by approximately five to ten percent each year in the next four years.

In the main, our resources are allocated between our complaints handling service and broader review functions. In the next four years, a challenge for us will be to manage our resources efficiently so that we can maintain a reasonable level of review work whilst also maintaining high standards in the handling of complaints. We plan to be flexible with our resources so that we continue to meet the community's expectations. We will continue to monitor satisfaction with our service and regularly review our complaints handling service to ensure it is effective and remains readily accessible to the community.

Historically our program of reviews was guided by extensive broad-based consultation with the community. Over the next four years, our reviews will be increasingly guided by insights from our complaints handling service.

The interaction between our complaints handling service and broader reviews is described in Figure 4 below.

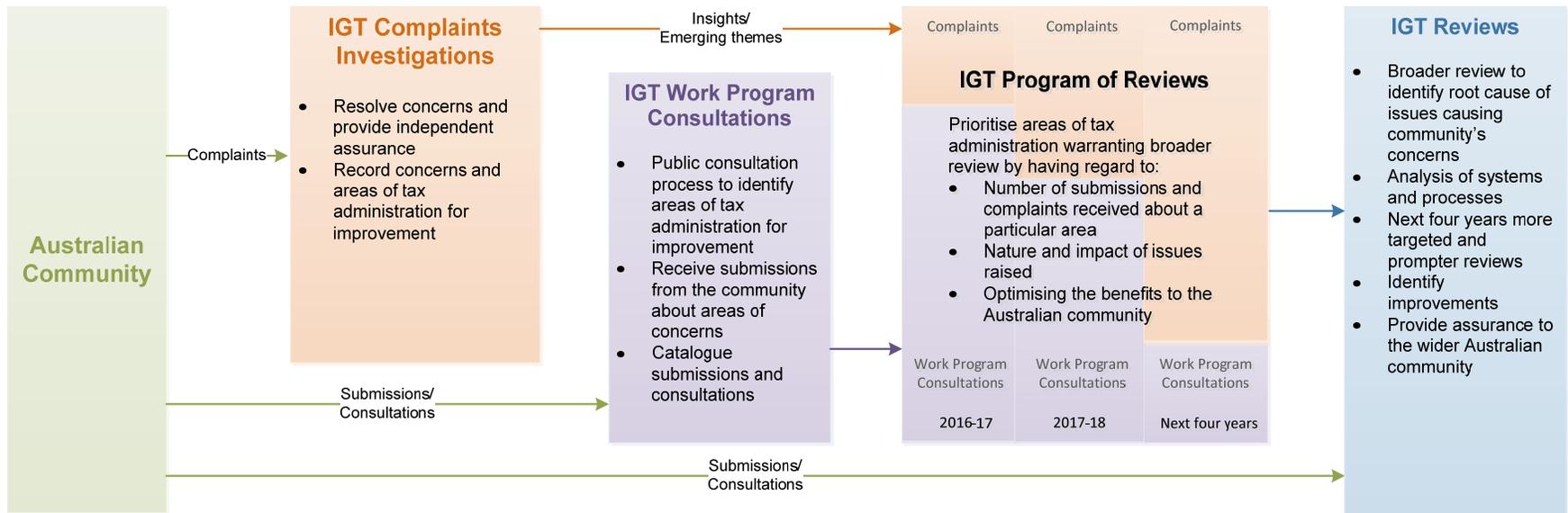


Figure 4: IGT complaints handling service and broader reviews

## Our capability

### Communication and awareness

We are, as the Taxation Ombudsman, the only agency empowered to investigate taxpayer complaints. Our current communication strategy focuses on two core themes:

- raising community awareness of our role and the independent, specialised service we provide; and
- capturing emerging themes and issues impacting tax administration.

Priorities over the next four years include enhancing the public profile of our office. We intend to achieve this by reaching and engaging with a wider audience through a variety of channels, including increasing our community speaking engagements and expanding our social media presence.

We will also be more proactive in raising awareness about our work through updates to our website and quarterly eNewsletter, *IGoT News!*, which features case studies and the latest news about our activities.

### Workforce

Our people are central to our ability to deliver genuine and tailored service to the community. We are committed to providing a workplace environment in which our staff are supported, engaged and inspired to provide the best service and outcomes.

Our strategy is centred on employing and retaining experienced tax specialists with the ability to provide a professional, effective and independent service to the community. A key initiative is the development of a rewards and recognition framework to celebrate staff achievements and innovations.

We strongly support the development of our workforce and will continue to enhance our capability through targeted training and development opportunities that are responsive to individual and organisational needs as well as the evolving needs of the broader community. This includes training in the areas of complaints resolution, engaging and persuasive communication and leadership.

We are also committed to workplace diversity. Our office is made up of culturally and linguistically diverse people with varied qualifications, skills and experience. The diversity of our people assists us to better understand the needs of our community and ensure that we provide tailored and appropriate services. We will continue to promote flexible working options and arrangements for both men and women across our agency, as set out in our [Gender Equality Action Plan 2017-19](#).

The management of future complaints we receive from the community will likely impact on our current staffing and resource levels. We will regularly review our resources and be flexible and agile in managing these resources.

## Information and communications technology (ICT) systems

Our ICT systems play a critical role in supporting our agency's operations and the services we provide to the community.

Priorities for the current year include improving our ability to effectively and efficiently manage the complaints we receive from community members. This involves implementing a number of upgrades to improve the functionality and usability of our electronic case management system, which will assist to further enhance our ability to capture and report on complaints data and trends, and allow our staff to work more flexibly with remote access.

Over the next four years, we will continue to enhance our business capability and use technology to innovate and improve the way we manage and deliver our services to the community. Our strategies include information management and technological solutions to manage our complaints handling service and identifying the resources required to support our existing and future organisational needs.

## Our risks

We operate in an inherently complex and challenging environment and face a range of diverse risks. Risk management is therefore an integral part of our business planning and governance processes.

The key risks to our operational requirements and objectives include not having the capacity or capability to:

- efficiently deliver our complaints handling service to the Australian community;
- provide timely, accurate and high quality public reports to Government, the ATO and the TPB with effective recommendations for improvement to tax administration;
- maintain professional relationships with our stakeholders;
- attract and retain specialist staff with requisite skills and capabilities; and
- manage our budgets and allocate resources appropriately to ensure efficient delivery of our services.

Effective management of our risks requires a holistic approach and therefore responsibility for managing risks rests with all our staff. We have established and maintained appropriate systems of risk oversight, management and internal controls in accordance with section 16 of the PGPA Act and the *Commonwealth Risk Management Policy*.

We have integrated our Risk Management Policy and Framework with our performance framework. Over the next four years, we will continue to monitor and update our Risk Management Policy and Framework and Risk Register.

## Our performance information

We are committed to meeting our objective of improving tax administration for the benefit of the Australian community. We continue to monitor our performance in undertaking the activities that realise our purpose.

Our performance framework is intended to inform Parliament on our activities and to ensure we are accountable to the Australian community. We also use the performance framework to inform our staff on the value and benefit of their work.

Our performance measures for our activities are set out in the table below.

<b><i>Specialised tax complaints handling service</i></b>				
<ul style="list-style-type: none"> <li>Actively investigate complaints in a fair, independent and timely manner.</li> <li>Provide understandable reasons for our decisions.</li> <li>Maintain cooperative relationships with the ATO and TPB.</li> <li>Identify and share improvement opportunities, internally and also with the ATO and TPB, to support prompt and effective delivery.</li> <li>Provide targeted training and development to staff in order to maintain a tax specialist complaints team.</li> </ul>				
<b>Measures</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>
Monitor community awareness of our office through the number of interactions with the IGT's website and social media as well as subscriptions to <i>IGoT News!</i> .	✓	✓	✓	✓
Feedback provided by stakeholders about our complaints handling service through such means as surveys, consultative forums and case studies.	✓	✓	✓	✓
Agreed business improvements identified as a result of our complaint investigations.	✓	✓	✓	✓
Feedback from the ATO and the TPB about our complaints handling service (via regular inter-agency meetings).	✓	✓	✓	✓
Feedback from staff about our complaints handling service (via internal complaints meetings).	✓	✓	✓	✓
Measuring efficiency through the percentage of complaints received and completed.	✓	✓	✓	✓
Measuring the effectiveness of our decisions through the percentage of complaints not requiring an internal review of the original decision.	✓	✓	✓	✓

<b><i>Identify and prioritise areas of tax administration for improvement</i></b>				
<ul style="list-style-type: none"> <li>Analyse data and feedback obtained from complaints together with consultation with stakeholders to identify broader tax administration issues.</li> <li>Allocate resources appropriately to priority areas.</li> </ul>				
<b>Measures</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>
Emerging themes identified from our complaints handling service.	✓	✓	✓	✓
Issues identified from stakeholder forums, such as consultation undertaken to develop our work program.	✓	✓	✓	✓

Matters requiring investigation pursuant to directions from the Minister or requested by Parliament, Parliamentary Committees, the Commissioner of Taxation or the TPB.	✓	✓	✓	✓
Prioritise identified issues.	✓	✓	✓	✓

<b><i>Conduct reviews into priority areas and make independent recommendations for improvement to Government, the ATO and the TPB</i></b>				
<ul style="list-style-type: none"> <li>• Be responsive to the community, including the Government, the ATO and the TPB in making effective recommendations for improving tax administration.</li> <li>• Allocate resources to conduct reviews appropriately.</li> </ul>				
<b>Measures</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>
Conduct reviews and investigate identified issues.	✓	✓	✓	✓
Report the findings and recommendations of the reviews.	✓	✓	✓	✓

The annual performance statement in our annual report will discuss our performance in meeting our objective across the above measures.