



**Australian Government**  
**Inspector-General of Taxation**  
**Taxation Ombudsman**

**COMMENTS AND FEEDBACK – AS 10002 – GUIDELINES FOR COMPLAINT MANAGEMENT IN ORGANISATIONS (THE STANDARD)**

Paragraph(s) or Sections	Text	Comment
(1) Scope	This document provides guidance on complaint management within all types of organizations, including the planning, design, implementation, operation, maintenance and improvement of a complaint management system.	<p>The Standard is generally drafted to guide organisations to manage their own complaints. Although some references are made to the role of ombudsmen within the complaint handling process (at Level 3, per Appendix H), it is not clear which aspects of the Standard are intended to apply to organisations and which are intended to apply to ombudsmen who investigate complaints and disputes about those organisations.</p> <p>We suggest that greater clarity in this regard – for example, by including a statement on which aspects of the Standard are applicable to ombudsmen when investigating complaints and disputes about other organisations – would be beneficial for users.</p>
5.2.1	The organization should promptly acknowledge each complaint received, preferably within 24 h (or one business day) of receiving it.	<p>We believe that this section could benefit from greater clarification on what ‘acknowledge’ is intended to encompass and to distinguish between responsiveness for different channels of access.</p> <p>We understand ‘acknowledge’ to mean acknowledgement of receipt of the complaint into our systems, rather than acknowledgement of the issues of concern, preferred outcomes</p>

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		<p>and possible remedies. We do not believe that a period of 24 hours would be sufficient for the type of meaningful acknowledgement that is contemplated by the latter.</p> <p>We further suggest that the Standard should recognise that organisations may have a range of different avenues for accessing their services with different timeframes for response and acknowledgement. Some channels, such as ordinary post, are not able to be acknowledged within 24 hours where there are no other options for contacting the complainant.</p> <p>Accordingly, we suggest that the Standard should guide organisations to be transparent about the different channels of access and to inform prospective complainants – on their website, through IVRs...etc. – about the reasonable expected timeframes for acknowledgement.</p> <p>We note that Appendix A does recognise that this may not be possible for small organisations. It is not clear whether the principles of Appendix A apply to small ombudsman organisations (such as ours) who deal with complaints and disputes about very large organisations, such as the ATO.</p>
B.3	<p>Flexible methods for making and management complaints</p> <p>(v) accepting complaints via other technology, such as video calls and through social media channels, text messaging and the use of apps.</p> <p>NOTE There is no expectation that organizations should seek to identify complaints made on third party social media accounts or channels.</p>	<p>We support the broad principle that access to complaint handling services should be as flexible as possible to accommodate the needs to a broad range of complainants.</p> <p>Care should be taken to ensure that channels are only made available where they can be sufficiently resourced and managed, and where regulatory or legislative requirements may be adhered to. For example, in our jurisdiction of tax complaints and disputes, there are significant consequences for the disclosure of personal or sensitive tax information that may attract penalties of up to 2</p>

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		<p>years imprisonment. Tax, as a general area, is also often the target of scams and phishing activity. As such, we actively dissuade taxpayers from using insecure channels to access our services.</p> <p>Accordingly we suggest that the Standard make clear that flexible options should only be implemented where they can be appropriately managed and accommodated within the relevant statutory frameworks within which each organisation operates.</p>
<p>6.4.2(b)(iii) and (iv)</p> <p>6.4.4(g)</p>	<p>(iii) number of unresolved complaints; (iv) percentage of unresolved over 90 days;</p> <p>(g) Implementing internal and external escalation procedures for unresolved complaints and disputes.</p>	<p>It is not clear to us what the Standard considers to be an 'unresolved complaint'. The term is used at different places in the document and potentially mean different things.</p> <p>In relation to reporting requirements (6.4.2), the term 'unresolved complaint' could mean simply those complaints that have not been finalised as at the reporting date.</p> <p>Alternatively, it could also mean those complaints which are not capable of resolution and require further escalation as contemplated in 6.4.4.</p> <p>We suggest that the Standard clarify the definition and apply different terminology if it is intended that there should be a difference between unfinalized complaints (that are still capable of being resolved) and those for which the complainant handling process was not able to reach a preferred or acceptable outcome.</p>
<p>4.3 and 4.7</p>	<p><b>complaint</b> expression of dissatisfaction made to or about an organization, related to its products, services, staff or the handling of a complaint, where a response or resolution is explicitly or implicitly expected or legally necessitated</p>	<p>There is a degree of overlap between the definitions for 'feedback' and 'complaint' and we note that the Standard allows organisations to treat certain feedback as complaints.</p>

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	<p><b>feedback</b> opinions, comments and expressions of interest or concern, made directly or indirectly, explicitly or implicitly to or about the organization, its products, services, staff or its handling of a complaint</p> <p>Note 1 to entry: Organizations may choose to manage such feedback as a complaint.</p>	<p>In the same vein, we believe it would be beneficial to make clear in a note under the definition for ‘complaint’ that organisations should not treat complaints as feedback.</p> <p>We further note that there may be benefit in considering whether all Level 3 approaches (e.g., external escalation to an ombudsman) should only be classified as complaints or disputes rather than feedback. This would provide clearer pathways for prospective complainants and those seeking only to provide feedback (i.e., no response or resolution is explicitly sought or implicitly required).</p>
4.6	<p><b>disputes</b> unresolved complaints escalated internally or externally, or both</p>	<p>By this definition, all approaches made to an ombudsman (such as the IGTO) – being a Level 3 organisation – are considered disputes. It is not clear, based on this definition, whether or not complainants who have approached an ombudsman directly in the first instance (i.e., before approaching the organisation) are taken to have lodged a complaint or a dispute.</p> <p>The dispute prevention, management and resolution principles as set out in the Standard are helpful but may be premature in cases where complainants have not previously approached the agency. In the case of the IGTO, while we strongly encourage all prospective complainants to first raise their complaints or disputes with the relevant agency, we acknowledge that in some cases this is not possible or not preferred due to past history. In such cases, we assist the complainant by capturing the complaint and referring it to the relevant agency. This also assists to minimise complaint fatigue.</p> <p>Under the current definition, we are concerned that this approach may not be accommodated if we are required to treat all approaches to us as a dispute to apply relevant dispute resolution standards. We suggest that greater clarification that</p>

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		approaches to a Level 3 organisation are only disputes where they have previously been raised with the relevant organisation (i.e., Level 1).
8.1(viii)	(viii) where appropriate, possible options for redress;	<p>We are concerned that the publication of possible options for redress may provide prospective complainants with false hope of potential outcomes before we have had a chance to review the complaint in question, and determine most appropriate avenues.</p> <p>Whilst broad, high level options could be communicated publicly, such information may not be useful and potentially deter complainants from accessing the complaints service if they perceive that the potential options for redress do not align with their expectations.</p>

Date: 24 September 2021.