



Australian Government
Inspector-General of Taxation
Taxation Ombudsman

Quarterly Reporting Pack

Quarter 3, FY22

The IGTO Quarterly Reporting Pack provides progressive updates against the latest IGTO Corporate Plan



The IGTO Corporate Plan can be accessed here: [Corporate Plan](#)

Part 1

Complaints

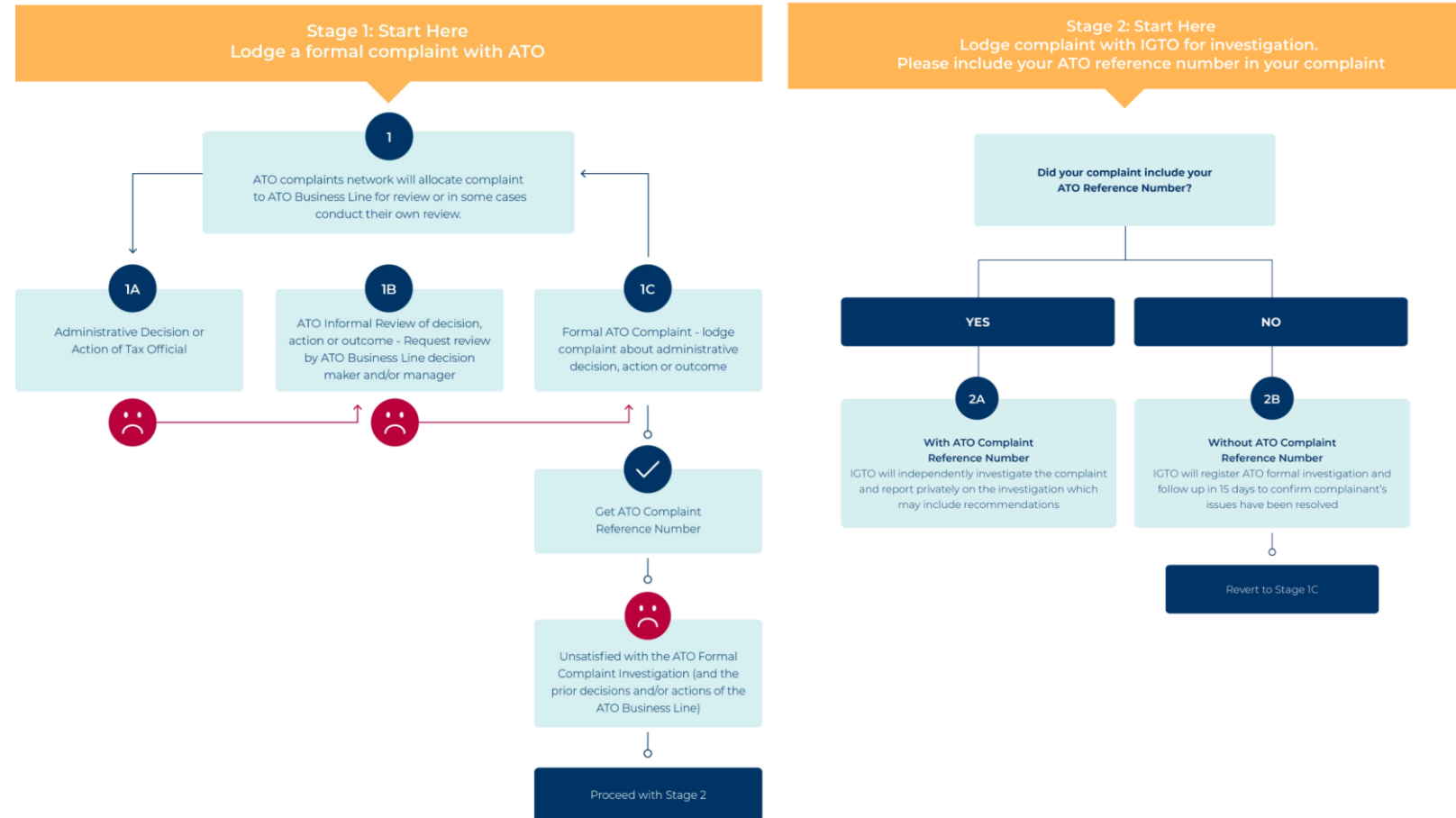
Making a Complaint – Overview

As the Taxation Ombudsman, we can help investigate complaints about the Australian Taxation Office (ATO) or the Tax Practitioners Board (TPB).

A complaint may be formally investigated and resolved in two stages:

Stage 1 – the complainant should first try to resolve their concerns directly with the ATO (or TPB) – by lodging a formal complaint.

Stage 2 – if the complainant remains unsatisfied, they may lodge a taxation complaint with us, the Taxation Ombudsman, for an independent investigation.



Complaint categorisations

Definition of a complaint per ISO standards:

Any expression of dissatisfaction made to or about an organisation, related to its products, services, staff or the handling of a complaint, where a response or resolution is explicitly or implicitly expected or legally required.

Definition of disputes per ISO standards:

Unresolved complaints escalated internally or externally, or both.

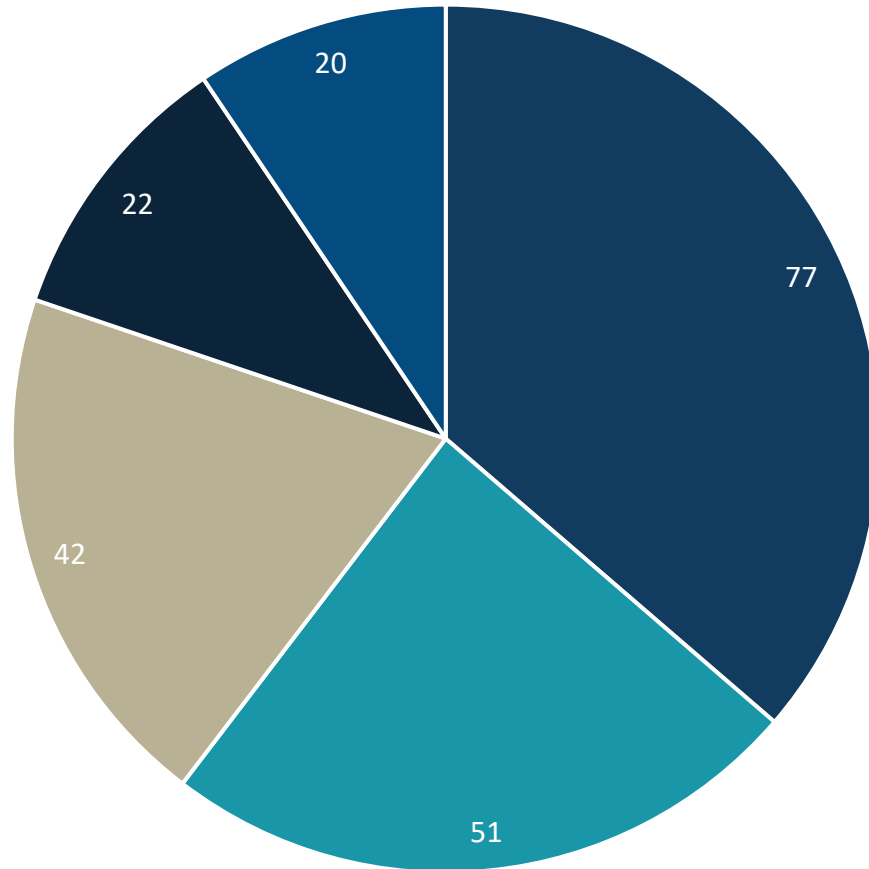
Complaint enquiries - Independent Assistance and Assurance

Category 0	Insufficient information (i.e., the complainant is unable to provide the IGTO with sufficient information to be able to assist)
Category 1	Translation/Navigation (i.e., the IGTO helps the complainant to make sense of ATO/TPB explanations, provides independent assurance regarding ATO/TPB actions of concern and/or charts out the options that are open to the complainant)
Category 2	Referral (i.e., IGTO refers complainant's information to most appropriate agency and/or declines to investigate)

Complaint investigations - Formal Complaint or Dispute Investigation

Category 3.1	ATO has no record of a previous complaint – IGTO identifies issues requiring formal investigation and options for resolution and requires the matter to be dealt with by an identifiable ATO/TPB officer providing accountability for the management and resolution of the complaint. IGTO also checks the ATO/TPB's handling of the complaint for satisfactory conclusion
Category 3.2	Uncomplicated Disputes – IGTO investigates independently, engages with the ATO to verify facts and issues, determines the most appropriate and timely actions, and identifies who will take them for early resolution
Category 3.3	Frequently Raised Dispute Issues – IGTO identifies the case as involving a common area of complaint that is capable of being resolved efficiently and effectively through pre-agreed investigation processes
Category 4	Complex Disputes – IGTO undertakes deeper inquiry and investigation to surface relevant evidence and determine the most appropriate options for resolution
Category 5	Highly Complex Disputes – IGTO investigates by engaging directly with ATO senior management (SES), and provides ATO senior management with early warning of emerging risks and the opportunity to address sensitive issues

Top 5 complaint issues finalised in Q3 FY22



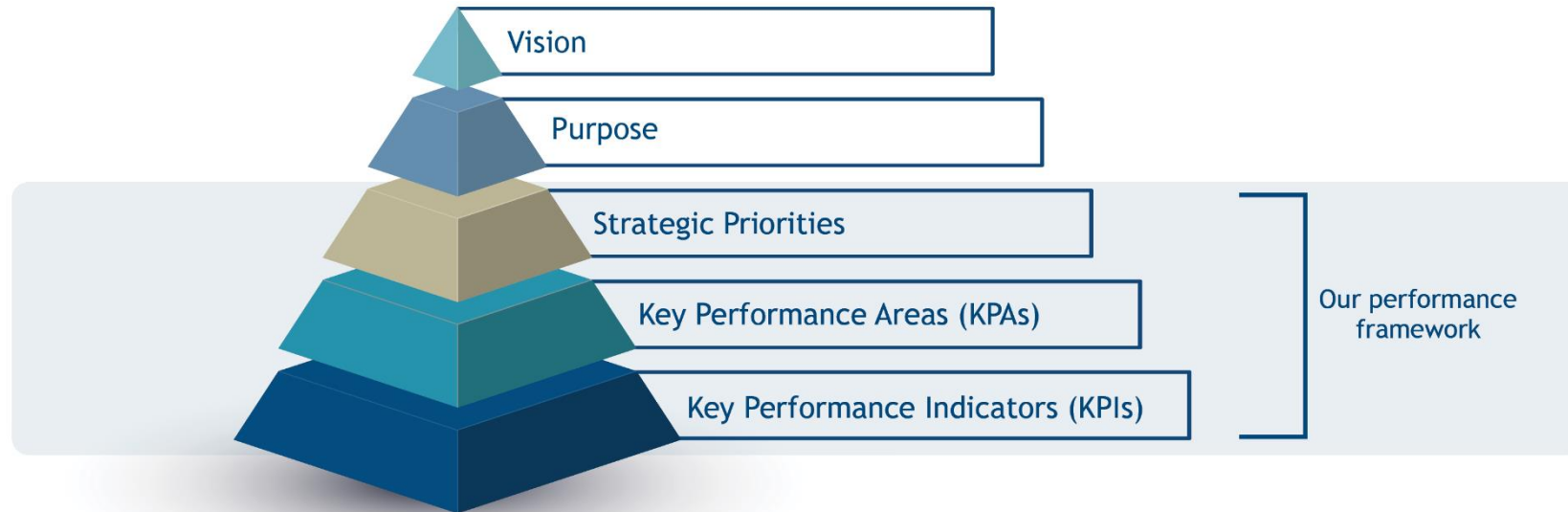
Top 5 issues	No.
Payments to the taxpayer	77
Lodgment and processing	51
Debt collection	42
Audit and Review	22
Communications	20

Part 2

Key Performance Indicator (KPI) results for Q3, FY22

Our performance framework

Our performance framework is intended to inform Parliament and other stakeholders of our activities and to ensure we are accountable to the Australian community. It naturally supports our vision and purpose. Our strategic priorities inform our framework and outline the areas we must focus on to meet our objective of improving tax administration for the benefit of the Australian community. Key performance areas (KPAs) and indicators (KPIs) assess our performance in achieving these priorities.



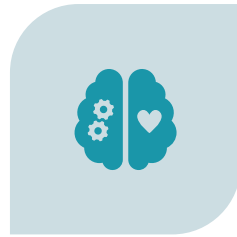
Our Strategic Priorities



COMMUNICATE CLEARLY
EFFECTIVELY INDEPENDENTLY
AND WITH INTEGRITY



ENSURE OUR TAX COMPLAINT
INVESTIGATION SERVICE IS
APPROACHABLE,
CONTACTABLE AND
RESPONSIVE TO THE
CHANGING NEEDS OF THE
COMMUNITY



IMPROVE THE SKILLS,
EXPERTISE AND RESILIENCE OF
OUR PEOPLE



PROVIDE INDEPENDENT
THOUGHT LEADERSHIP AND
EXPERTISE



ENGAGE WITH STAKEHOLDERS
IN THE TAX ADMINISTRATION
SYSTEM

Key performance areas

KPA 1 Provide an independent, efficient and effective tax complaints investigation service to assist the community and improve the administration of the tax system	<ul style="list-style-type: none"> • Actively investigate complaints in a fair, independent and timely manner. • Provide understandable reasons for our decisions. • Maintain cooperative relationships with the ATO and TPB. • Identify and share improvement opportunities, internally and also with the ATO and TPB, to support prompt and effective delivery. • Provide targeted training and development to staff in order to maintain a tax specialist complaints team. 	   
KPA 2 Identify and investigate priority areas for improved tax administration	<ul style="list-style-type: none"> • Analyse data and feedback obtained from complaints together with consultation with stakeholders to identify broader tax administration issues. • Allocate resources appropriately to priority areas. 	    
KPA 3 Provide advice that is independent, timely and relevant to the administration of taxation laws in Australia	<ul style="list-style-type: none"> • Be responsive to the community, including the Government, the ATO and the TPB in making effective recommendations for improving tax administration. • Allocate resources to conduct reviews appropriately. 	   
KPA 4 Co-operate and collaborate with relevant agencies and stakeholders – both domestically and internationally	<ul style="list-style-type: none"> • Engage with the Government, ATO and the TPB to communicate effectively and efficiently on areas of concern. • Foster relations with other government agencies and Ombudsman to ensure tax administration complaints are referred to our office. • Engage with the broader community using a variety of channels. 	    
KPA 5 Develop and foster a diverse, engaged and resilient team	<ul style="list-style-type: none"> • Provide a workplace environment in which our staff are supported, engaged and inspired to provide the best service and outcomes. • Develop our specialist capabilities through targeted training and development opportunities. • Ensure our office is made up of diverse people with varied qualifications, skills and experience. 	    

KPA 1

Provide an independent, efficient and effective tax complaints investigation service for taxpayers

KPA 1 – Q3 at a glance



287 complaints received (down 10% percent).



- Reduction due to ATO pausing debt recovery (Covid-19 response) and IGTO redirecting simple matters to the ATO
- Complex disputes received are consistent with previous years



339 complaints investigations commenced and **313** finalised



66% of complaint investigations on hand and received in FY22 have been finalised.



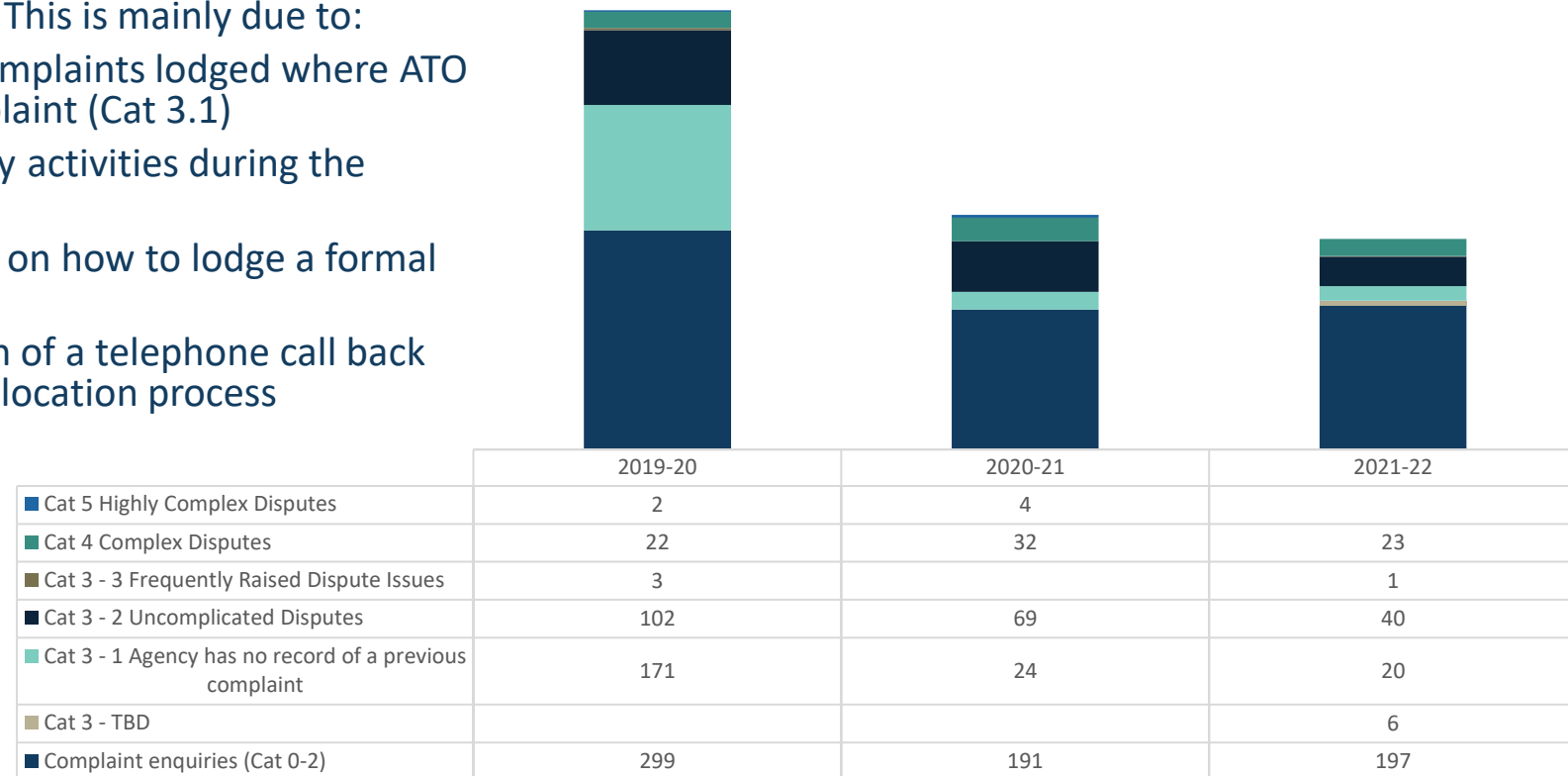
61% satisfaction with outcome, **82%** satisfaction with professionalism, **68%** overall satisfaction.



65% of complaints lodged via dedicated complaints webform or email

Total complaints received by Category – Q3

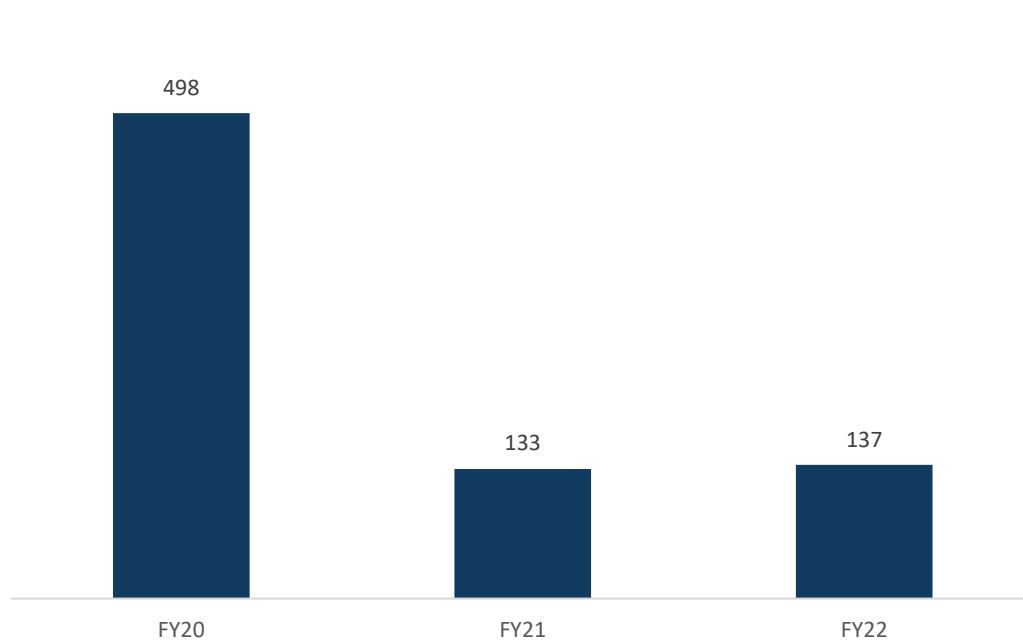
- Complaints received by the IGTO in Q3 FY22 are lower than previous years, mostly in the category of non-complex complaints received. This is mainly due to:
 - reduction in number of complaints lodged where ATO has no record of the complaint (Cat 3.1)
 - reduced ATO debt recovery activities during the COVID-19 pandemic
 - improved IGTO messaging on how to lodge a formal complaint with the ATO
 - the IGTO's implementation of a telephone call back service and triaged case allocation process



Drivers of reduced complaints

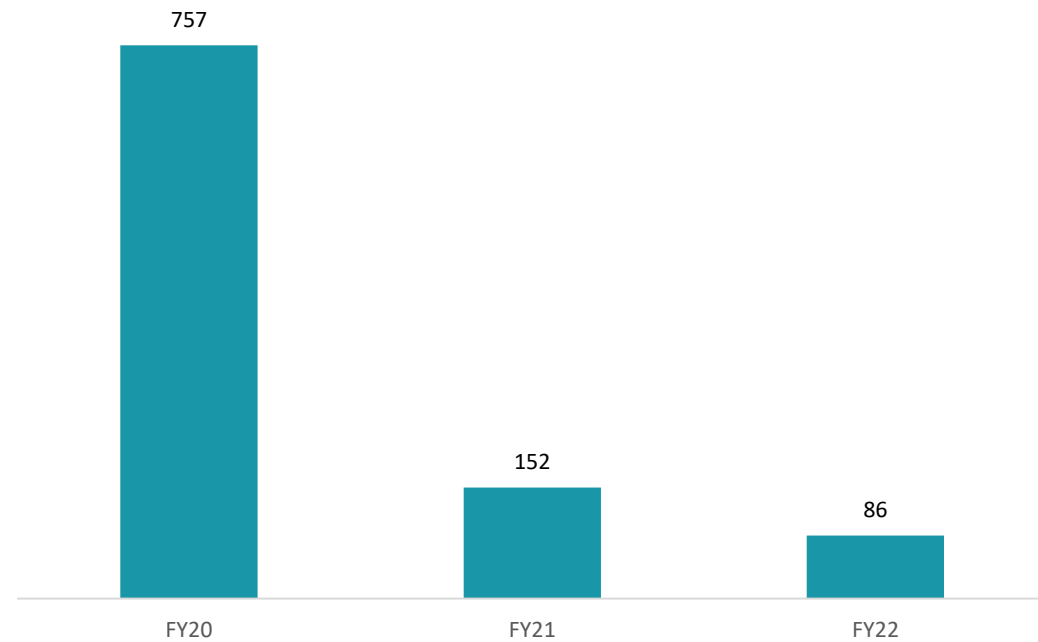
Reduced ATO debt collection

Debt collection complaints received – Q1-Q3



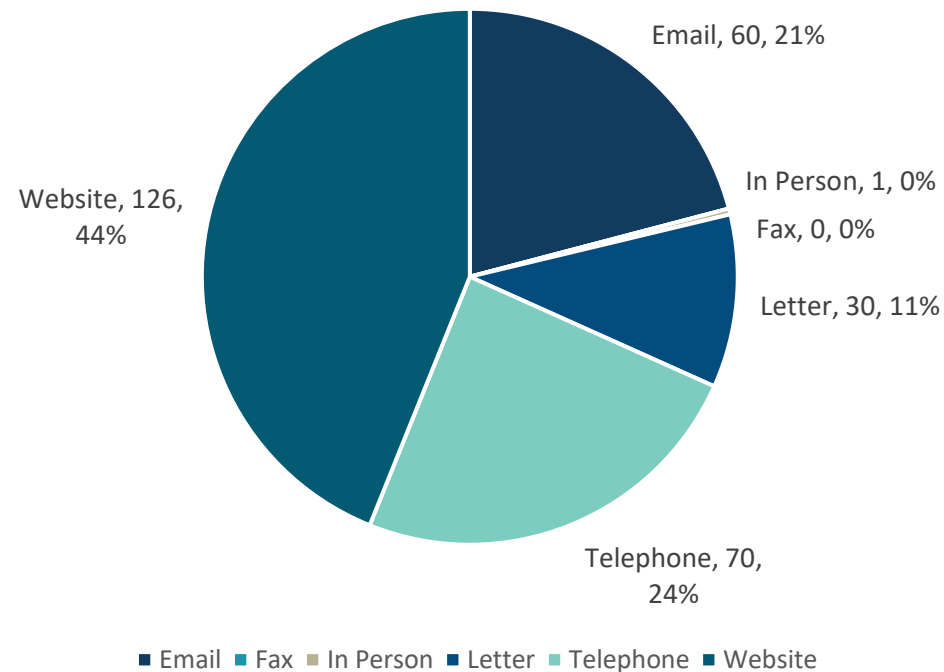
Improved web messaging

Category 3.1 investigations received – Q1-Q3



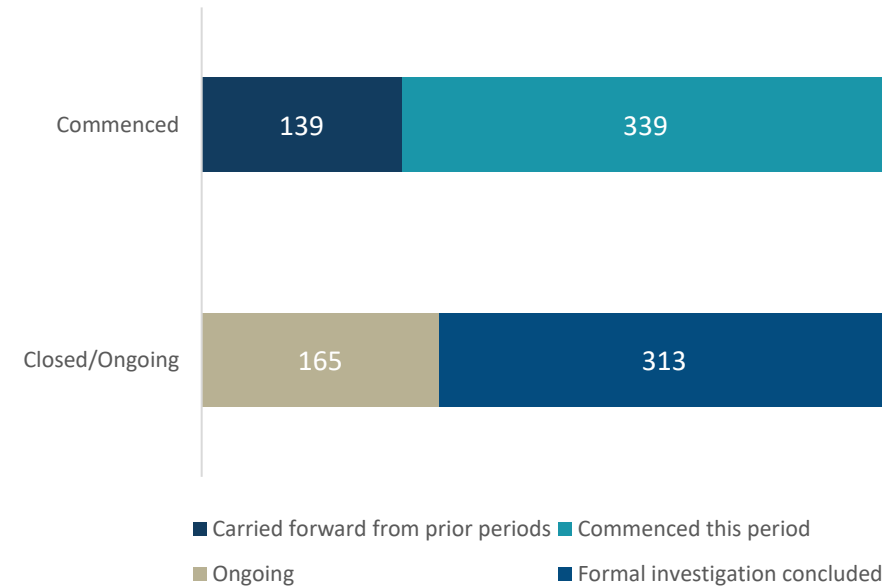
How complaints are lodged, % finalised – Q3

65% of complaints lodged via the complaints webform or email



66% of complaint investigations finalised (313/478)

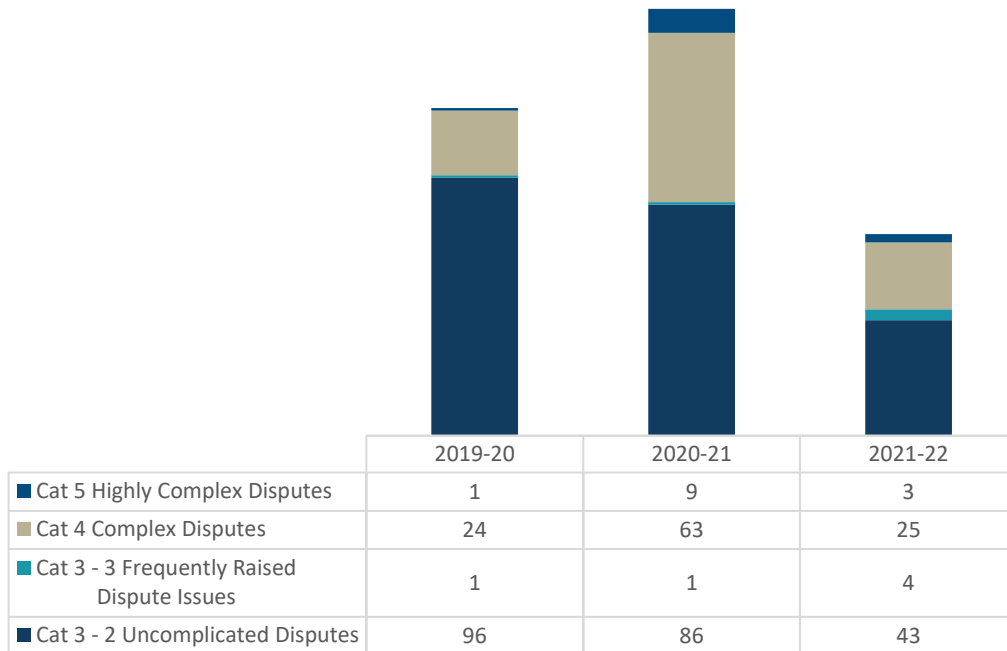
Investigations commenced and closed - 1 July 2021 to 31 March 2022



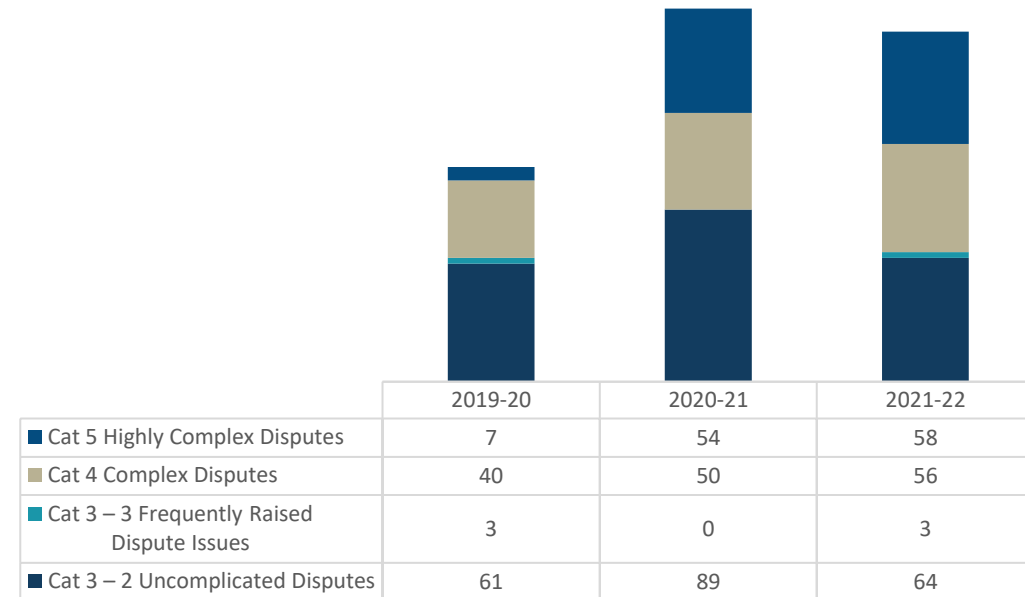
Dispute investigations (Cat 3.2+)

There are a high number of number of complex, resource intensive disputes closed and on hand (Category 4-5)

Closed in Q3

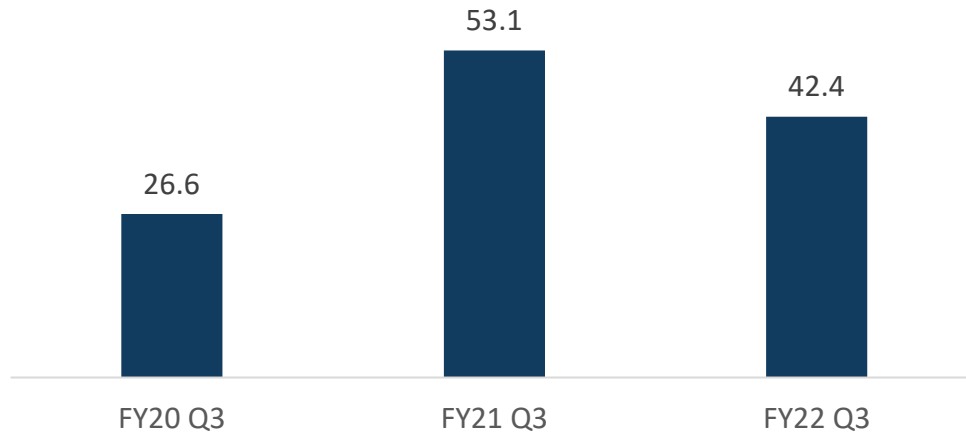


On hand in Q3

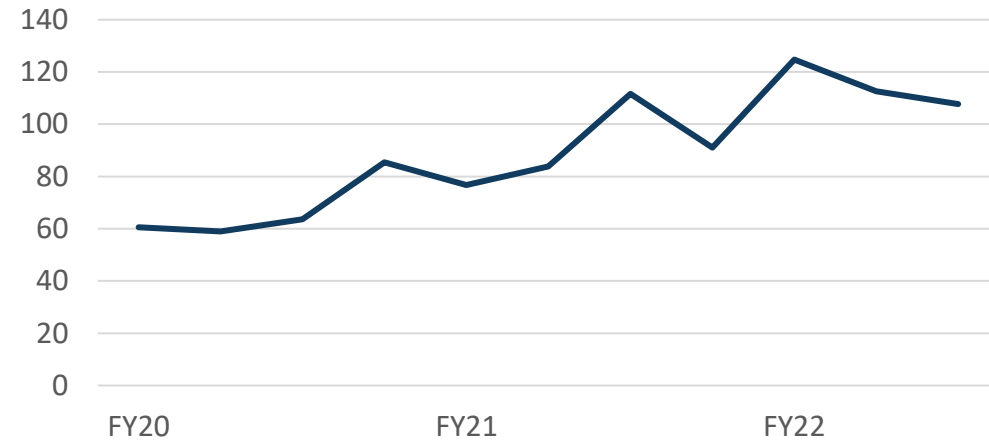


Average duration of cases

Average elapsed days to complete all cases in Q3



Average elapsed days to complete dispute investigations (category 3.2+)

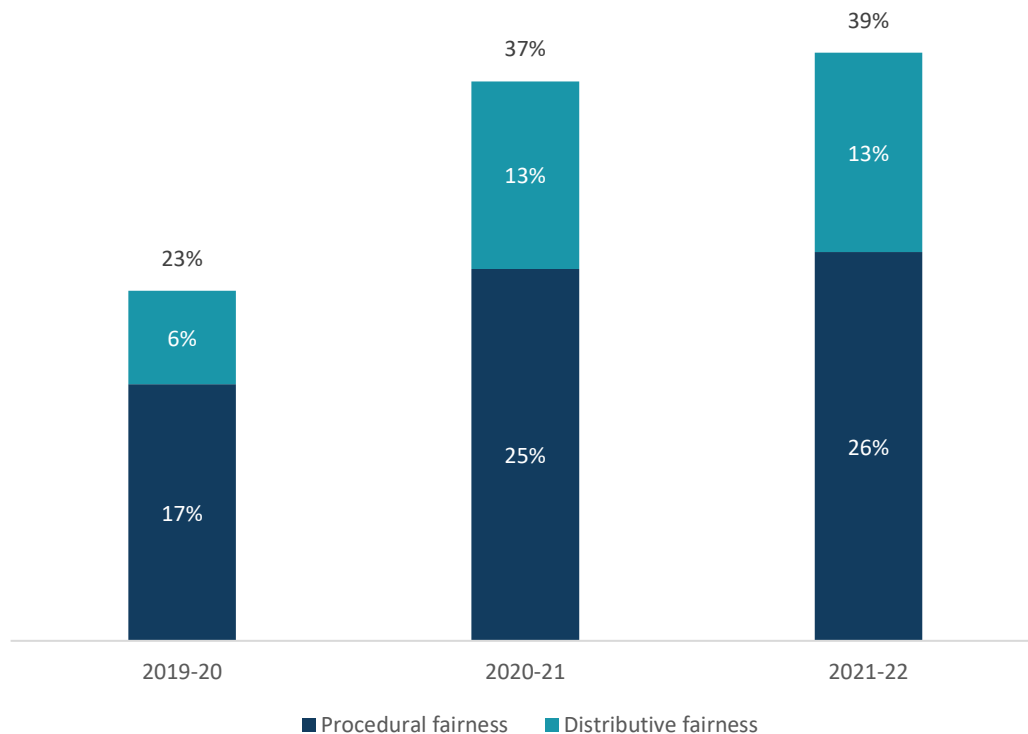


The average duration to complete dispute investigation cases is increasing. This is mainly due to:

- Reduced staff availability caused by temporary staff vacancies and increasing leave utilisation as we emerge from the pandemic
- Complex dispute investigations (categories 4 and 5) requiring more time and resources to investigate

Fairness outcomes achieved

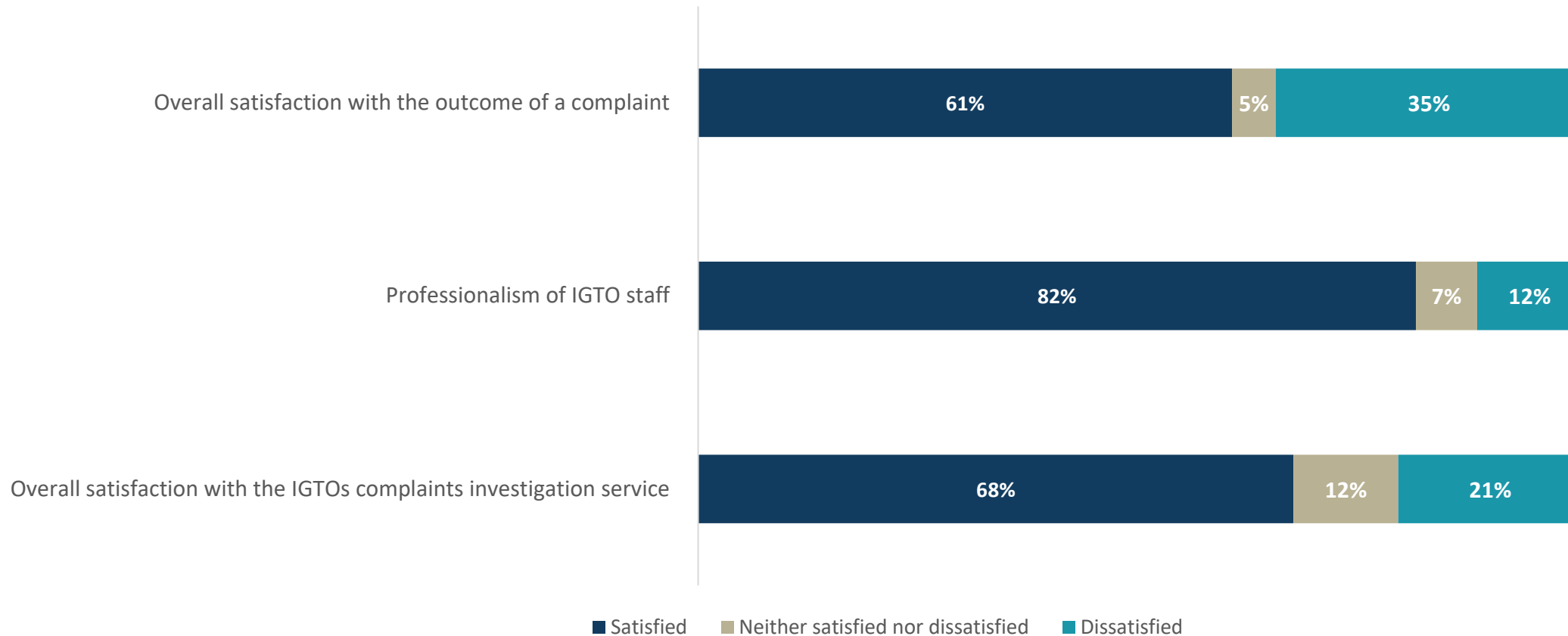
Outcomes in complaints closed – Q1-Q3



In addition to informational and interpersonal fairness we achieve increasing levels of:

- **Distributive fairness** which includes:
 - agency action or decision changed;
 - agency policies, procedures or systems changed.
- **Procedural fairness** which includes:
 - agency action/decision reconsidered;
 - agency expedited resolution of underlying matter.

Complaint Survey Results in Q3 FY22



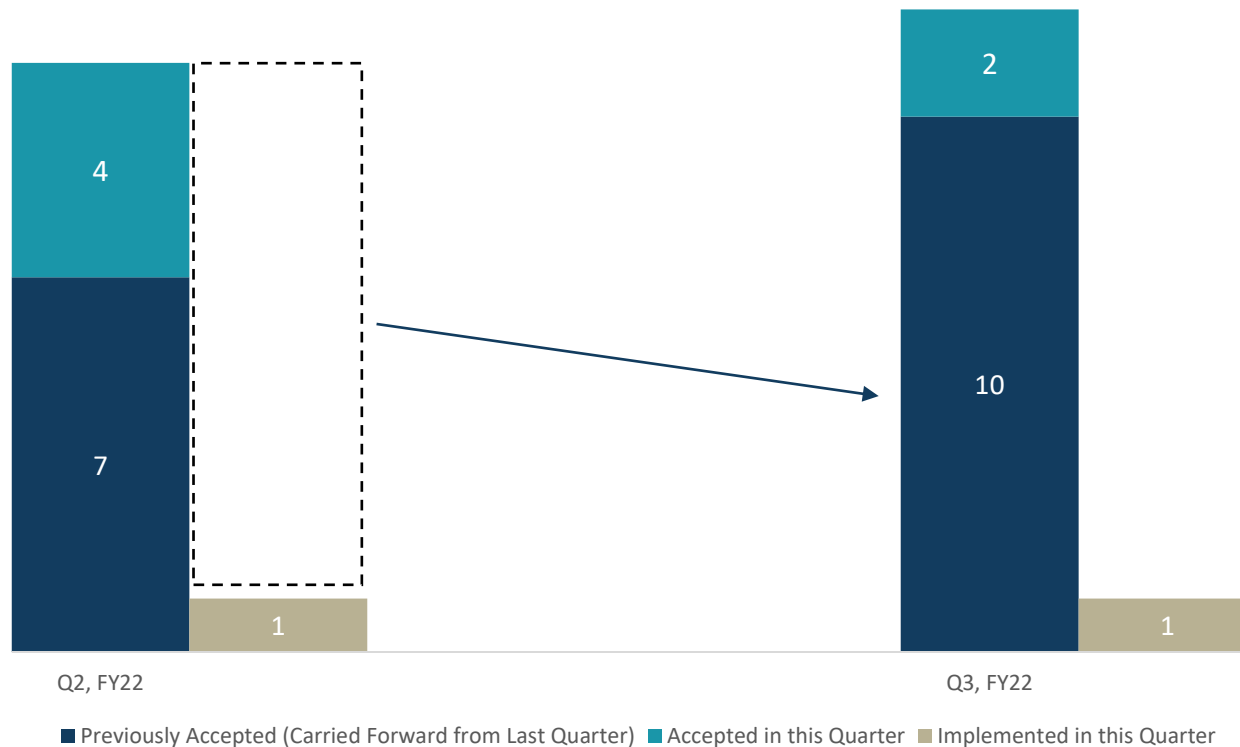
KPA 2 & KPA 3

Identify and investigate priority areas for improved tax administration

Provide advice that is independent, timely and relevant to the administration of taxation laws in Australia

Agreed Business Improvements* accepted and implemented by the ATO or TPB

*Improvements to the broader administration of the tax system that arise from a complaint investigation



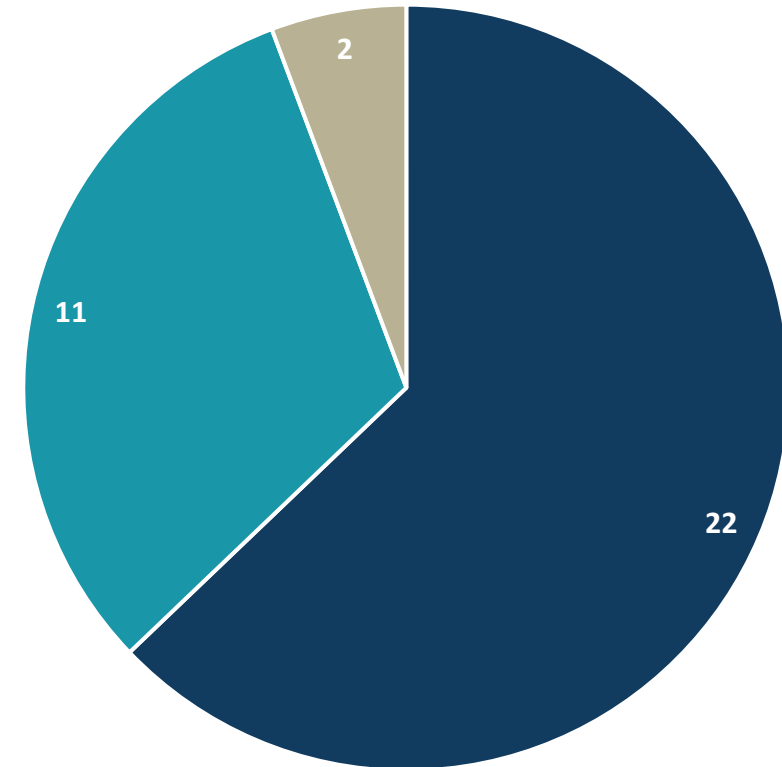
Accepted Q2 FY22	4
Implemented Q2 FY22	1
Carried forward to Q3 FY22	10
Accepted in Q3 FY22	2
Implemented in Q3 FY22	1

KPA 4

Co-operate and collaborate with relevant agencies and stakeholders – both domestically and internationally

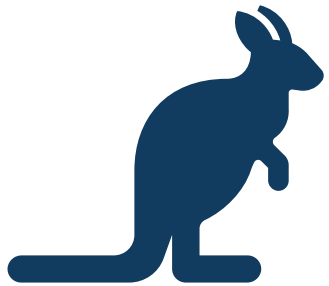
Meetings or Briefings with the ATO and/or TPB on IGTO review investigations or the complaints investigation service

- The IGTO attended a total of 35 meetings during Q3 FY22.
 - 22 of these meetings were with the ATO in relation to the complaints service.
 - 11 meetings with the ATO were held in relation to review investigations.
 - 2 meetings were with the Commonwealth Ombudsman.



■ ATO re: Complaints ■ ATO re: Reviews ■ Commonwealth Ombudsman

Domestic and international conferences and forums, stakeholder discussion groups or workshops attended



11

- Domestic conferences

0

- International conferences



- Examples of conferences attended in Q3 FY22 include:

- Law Council of Australia's National Workshop
- Treasury Portfolio Governance Community of Practice Meeting
- ANZOA Corporate Interest Group Tax Summit 2021
- TAXPO 2022

KPA 5

Develop and foster a diverse, engaged and resilient team

Learning & Development/training Hours

497

Total hours of
L&D CPD for
all employees

19.9

Average hours
of L&D CPD
per employee

Includes hours that contribute to the continuing professional development (CPD) requirement for the various professional associations

Monitor diversity in the agency

41%

Female

52%

Born
overseas

59%

English as a
second
language

IGTO Workforce

	Male			Female			
Period	Full Time	Part Time	Sub Total	Full Time	Part Time	Sub Total	Total
As at 31 March 2022 (Q3 FY22)	16	0	16	10	1	11	27
As at 30 June 2021	16	0	16	12	1	13	29
As at 30 June 2020	16	0	16	9	1	10	26
As at 30 June 2019	18	0	18	9	1	10	28

www.igt.gov.au

enquiries@igt.gov.au

(02) 8239 2100



Facebook



LinkedIn



Twitter