



Australian Government  
Inspector-General of Taxation  
Taxation Ombudsman

# Quarterly Reporting Pack

Quarter 4 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

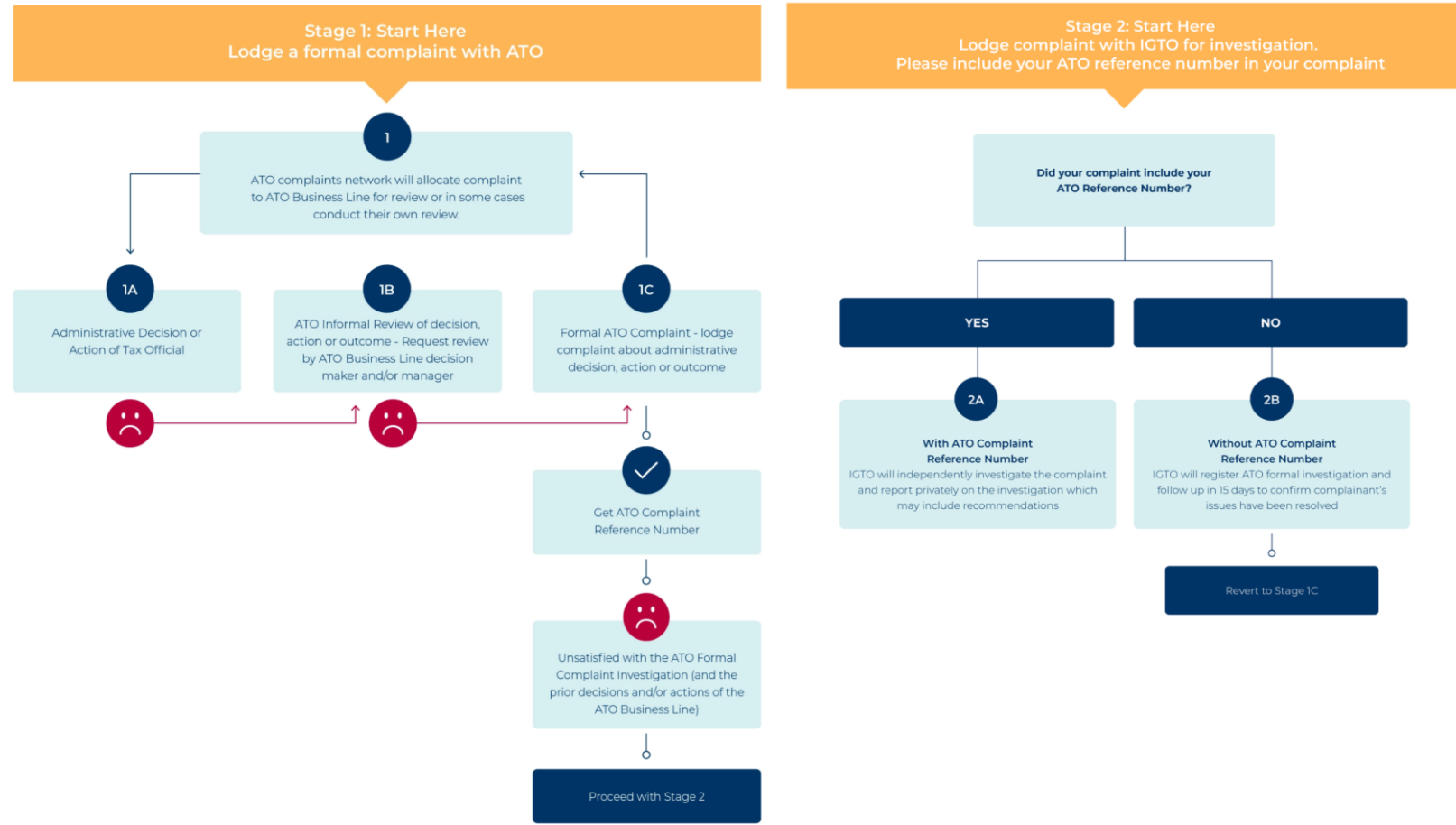
# Making a Complaint – Overview

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.*

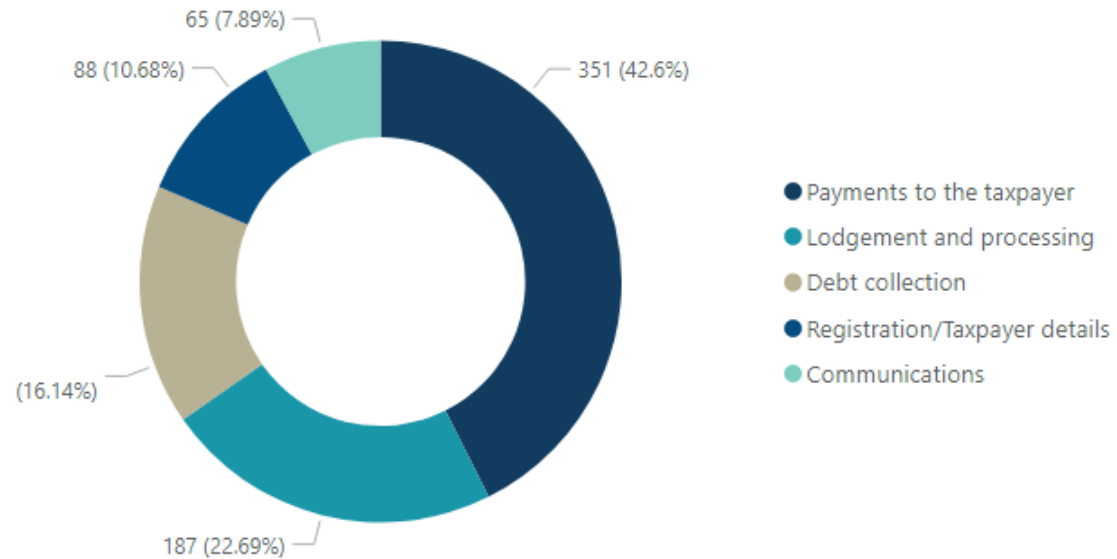
## Complaint enquiries - Independent Assistance and Assurance

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)

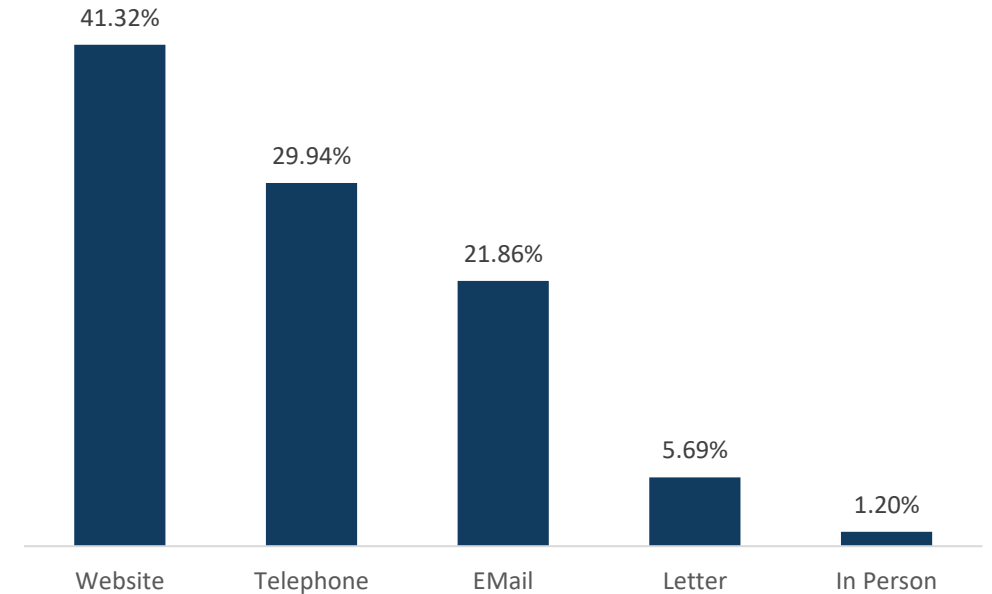
## Complaint investigations - Formal Complaint or Dispute Investigation

Category 3.1	<b>ATO has no record of a previous complaint</b> – 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	<b>Uncomplicated Disputes</b> – 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	<b>Frequently Raised Dispute Issues</b> – 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	<b>Complex Disputes</b> – IGTO undertakes deeper inquiry and investigation to surface relevant evidence and determine the most appropriate options for resolution
Category 5	<b>Highly Complex Disputes</b> – 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 issues finalised in Q4 FY22



## How people contacted us in Q4 FY22

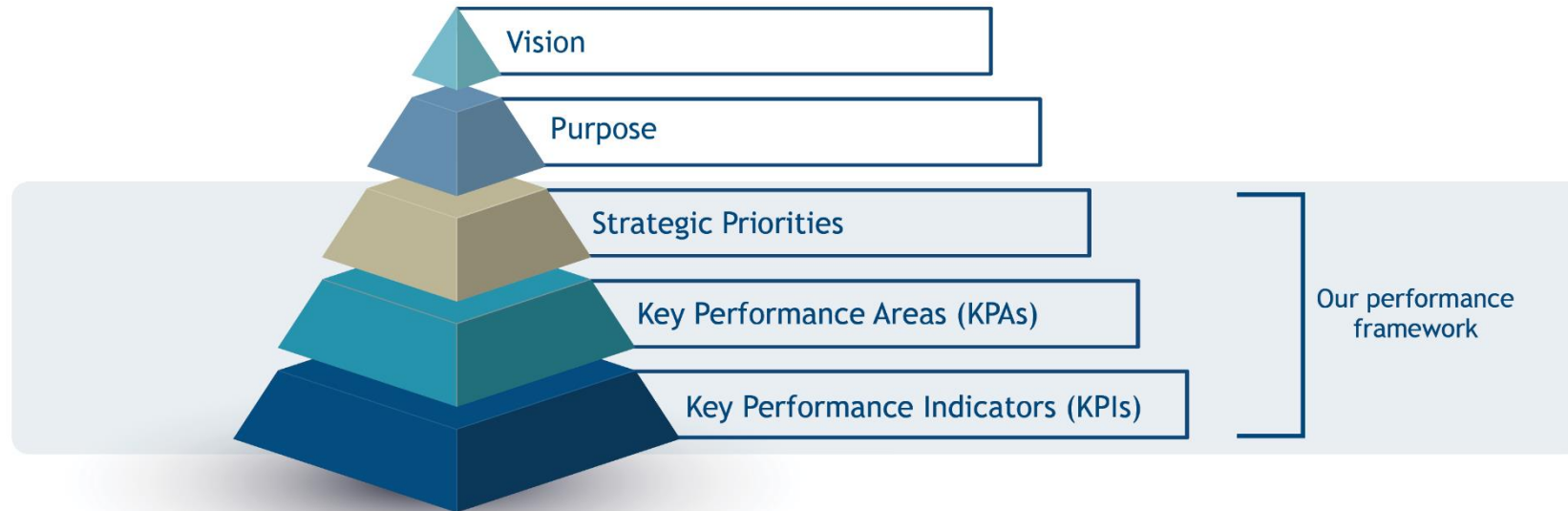


# Part 2

## Key Performance Indicator (KPI) results for Q4, 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.





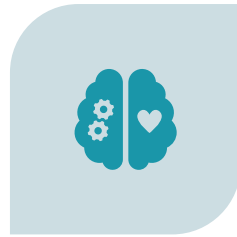
# Our Strategic Priorities



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

<b>KPA 1</b> 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"> <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>KPA 2</b> Identify and investigate priority areas for improved tax administration	<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>KPA 3</b> Provide advice that is independent, timely and relevant to the administration of taxation laws in Australia	<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>KPA 4</b> Co-operate and collaborate with relevant agencies and stakeholders – both domestically and internationally	<ul style="list-style-type: none"> <li>• Engage with the Government, ATO and the TPB to communicate effectively and efficiently on areas of concern.</li> <li>• Foster relations with other government agencies and Ombudsman to ensure tax administration complaints are referred to our office.</li> <li>• Engage with the broader community using a variety of channels.</li> </ul>	    
<b>KPA 5</b> Develop and foster a diverse, engaged and resilient team	<ul style="list-style-type: none"> <li>• Provide a workplace environment in which our staff are supported, engaged and inspired to provide the best service and outcomes.</li> <li>• Develop our specialist capabilities through targeted training and development opportunities.</li> <li>• Ensure our office is made up of diverse people with varied qualifications, skills and experience.</li> </ul>	    

## KPA 1

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

# KPA 1 –at a glance



**334** complaints received in Q4 FY22 (up 20% percent)



Increase is likely due to the ATO's resumption of debt collection



**423** complaints investigations commenced and **419** finalised in FY22



**75%** of complaint investigations on hand and received in FY22 have been finalised



**84%** satisfaction with professionalism, **42%** satisfaction with outcome, **67%** overall satisfaction in Q4 FY22



**65%** of complaints lodged via dedicated complaints webform or email in FY22

# Complaints received – Q4

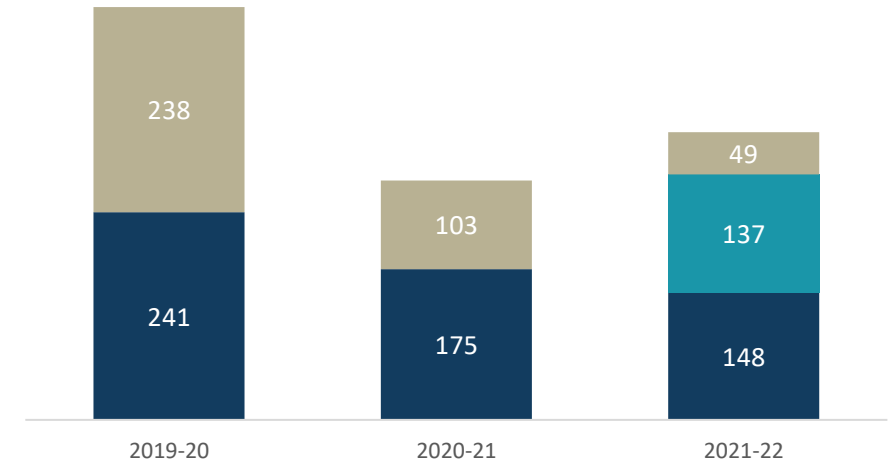
Complaints received by the IGTO in Q4 FY22 are more than last year, but still down on earlier years, mostly in the category of non-complex complaints received. This is mainly due to:

- 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

The increase from 2020-21 is likely due to the ATO's resumption of debt collection

137 complaints are being assessed and will likely become investigations

■ Advice and assurance ■ Determining treatment ■ Formal investigation

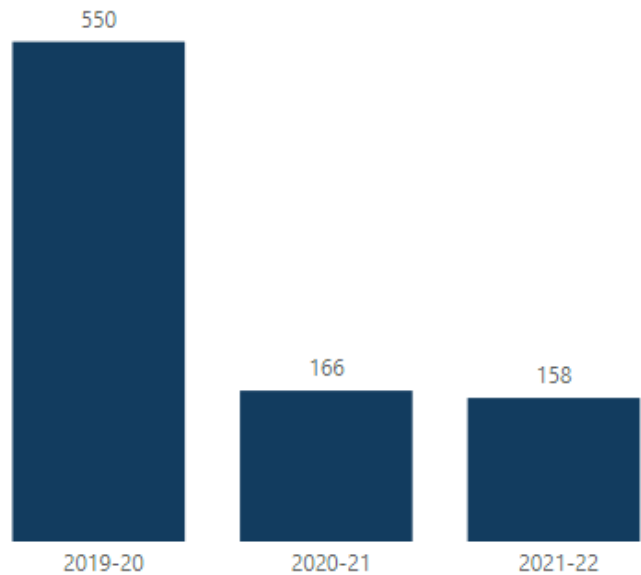


	2019-20	2020-21	2021-22
<b>Advice and assurance</b>	241	175	148
<b>Determining treatment</b>			137
<b>Formal investigation</b>	238	103	49
- TBD (Cat 3)			9
- No record of prev. complaint (Cat 3.1)	146	18	20
- Uncomplicated disputes (Cat 3.2)	67	46	15
- Complex disputes (Cat 4)	23	31	4
- Highly complex disputes (Cat 5)	2	8	1
<b>Total</b>	<b>479</b>	<b>278</b>	<b>334</b>

# Drivers of reduced complaints

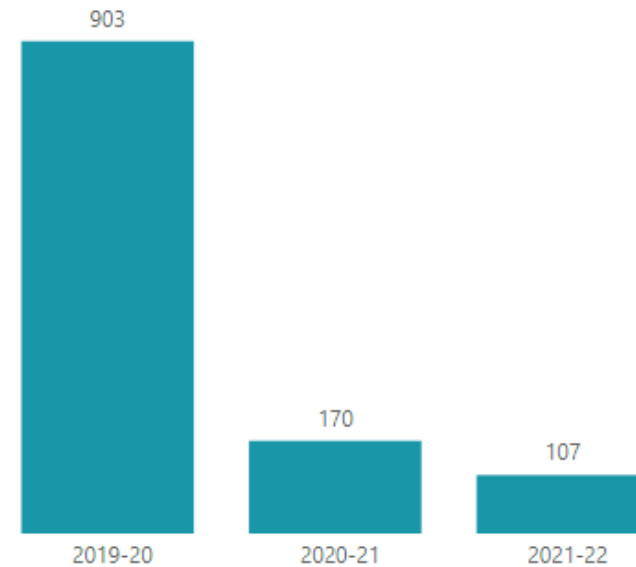
## Reduced ATO debt collection

Debt complaints received - YTD



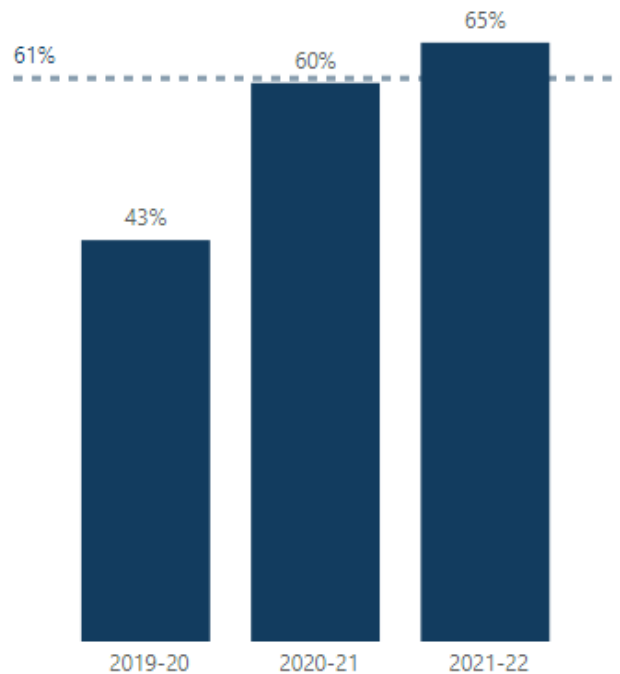
## Improved web messaging

Category 3.1 investigations received - YTD



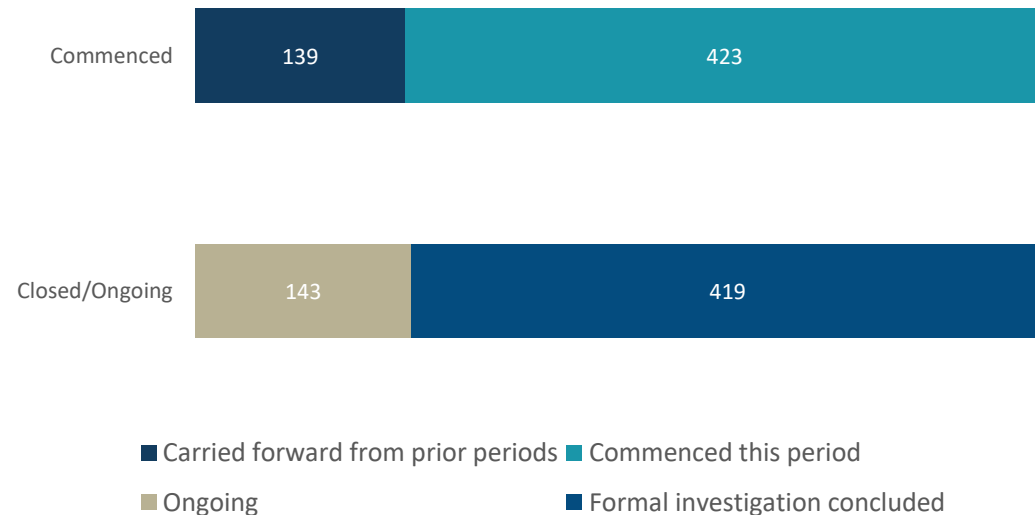
# How complaints are lodged, % finalised

**65% of complaints lodged via the complaints webform or email**



**75% of complaint investigations finalised (419/562)**

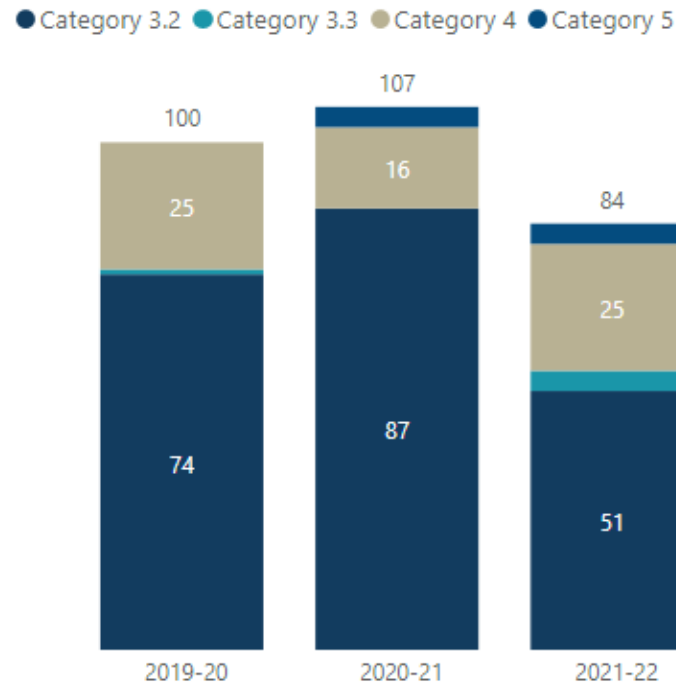
Investigations commenced and closed - 1 July 2021 to 30 June 2022



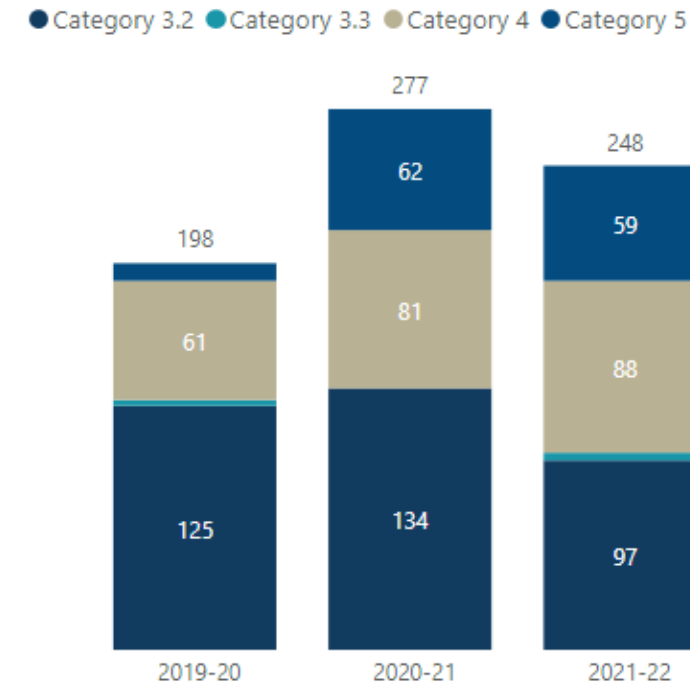
# Dispute investigations (Cat 3.2+)

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

## Closed in Q4



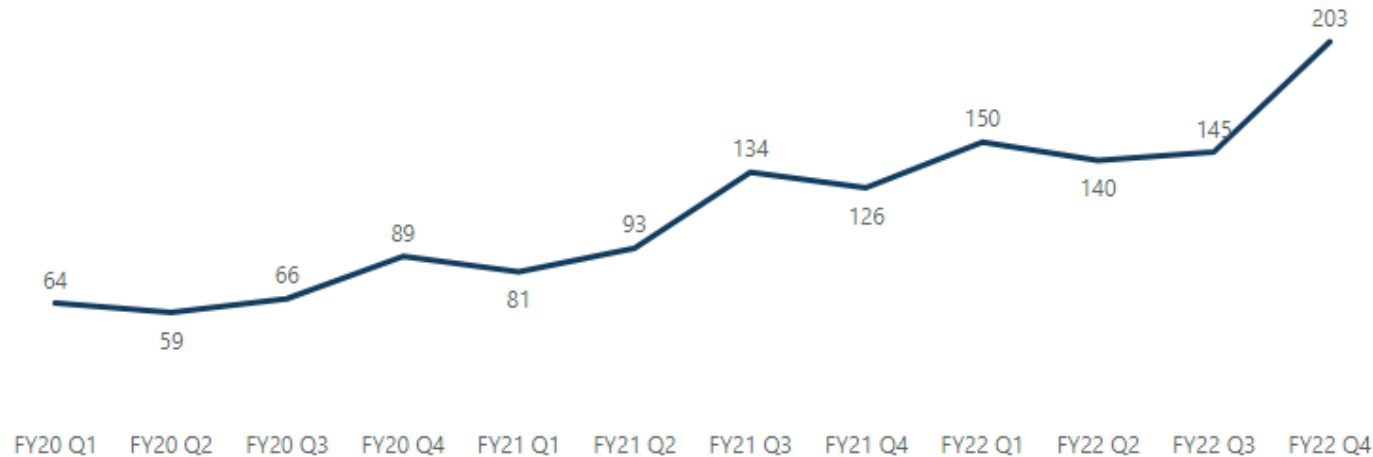
## Progressed in Q4





# Average duration of dispute investigations (3.2+)

Ave. days to close dispute investigations

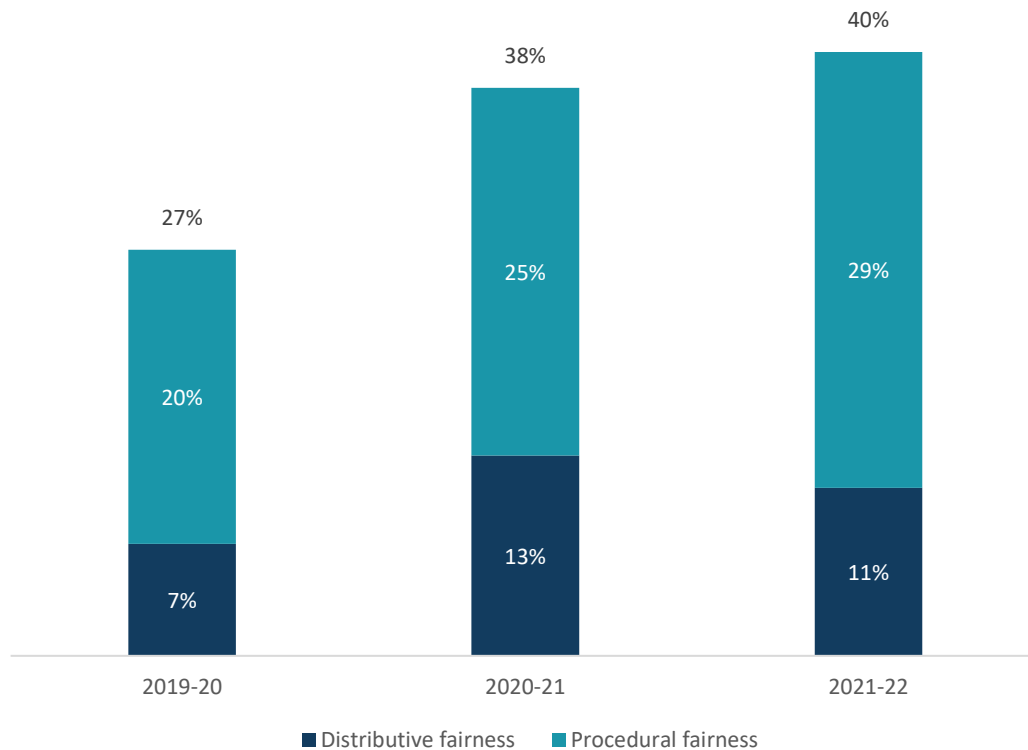


The average duration to complete dispute investigation cases is increasing. This is mainly due to:

- More complex dispute investigations (categories 4 and 5) on hand, requiring extra time and resources to investigate
- Increasing complexity and interaction on complex disputes
- Availability of resources, caused by temporary staff vacancies and increasing leave utilisation as we emerge from the pandemic

# Fairness outcomes achieved

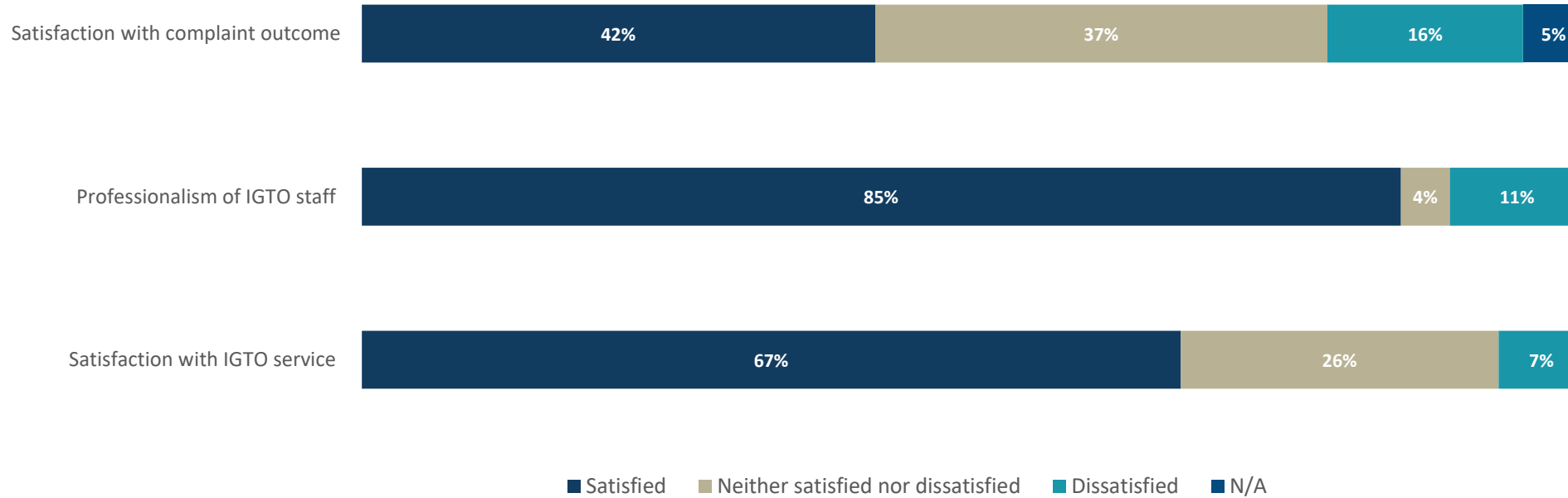
Outcomes in disputes closed - YTD



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 Q4 FY22



There has been a substantial decrease in satisfaction with outcome, despite an increasing proportion of fairness outcomes achieved (prev. slide). It is not always appropriate or within the IGTO's control to obtain a complainant's preferred outcome.

## KPA 2 & KPA 3

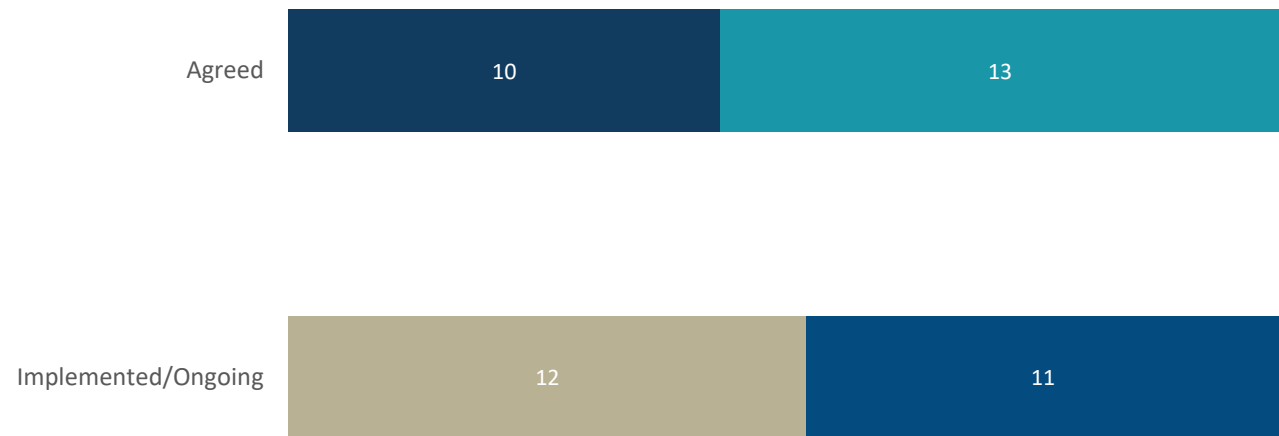
Identify and investigate priority areas for improved tax administration

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

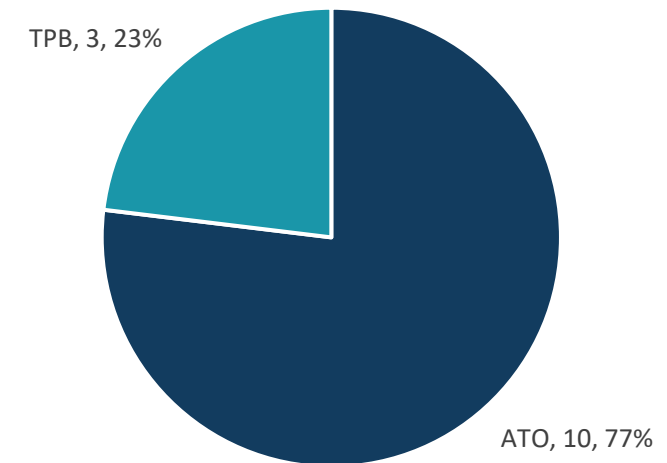
# Agreed Business Improvements accepted and implemented

ABI's are Improvements to the broader administration of the tax system that arise from a complaint investigation

Agreed Business Improvements - 1 July 2021 to 30 June 2022



ABI's agreed



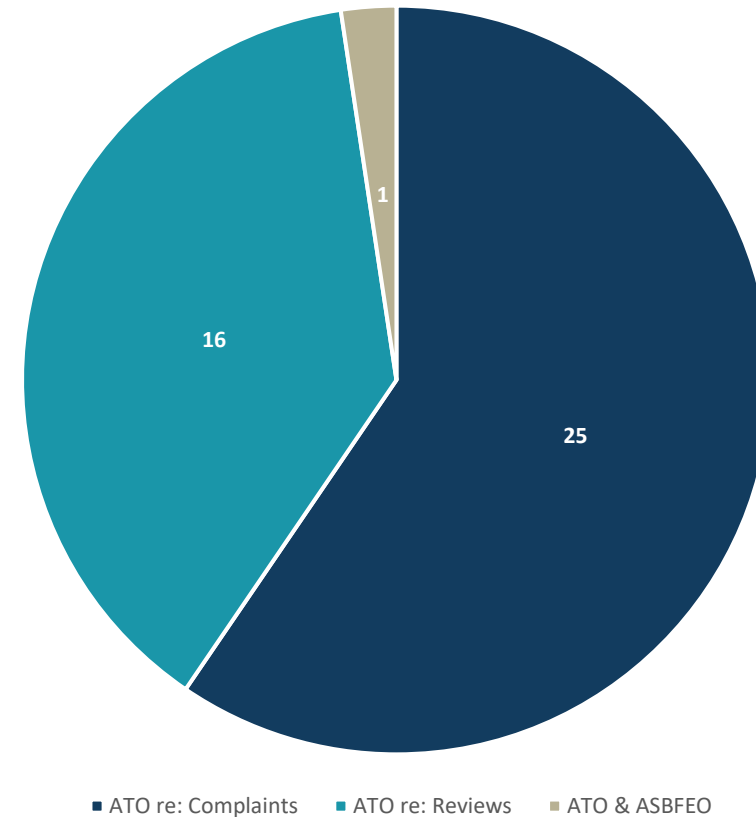
■ Carried forward from prior periods ■ Agreed this period ■ Ongoing ■ Implemented this period

## KPA 4

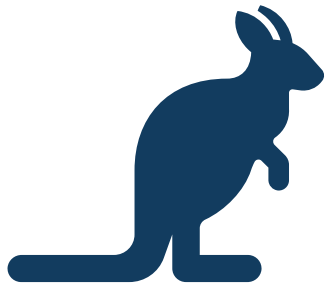
Co-operate and collaborate with relevant agencies and stakeholders – both domestically and internationally

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

- The IGTO attended a total of 42 meetings during Q4 FY22.
  - 26 of these meetings were with the ATO in relation to the complaints service, including 1 with Australian Small Business and Family Enterprise Ombudsman (ASBFEO) also attending.
  - 16 meetings with the ATO were held in relation to review investigations.



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



14 Domestic  
conferences

2 International  
conferences (via  
webinar)



- Conferences attended in Q4 FY22 include:
  - International Conference on Taxpayer Rights
  - CTA National Tax Heads Meeting
  - Accounting Business Expo
  - CCH Wolters Kluwer Webinar



## KPA 5

Develop and foster a diverse, engaged and resilient team

# Learning & Development/training Hours

997

Total hours of  
L&D CPD for  
all employees

36.9

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

38%

Female

55%

Born  
overseas

62%

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 30 June 2022 (Q4 FY22)	18	0	18	10	1	11	29
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

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