



Australian Government
Inspector-General of Taxation

INSPECTOR-GENERAL OF TAXATION – POLICY, PLANS and PROCEDURES

CORPORATE PLAN 2015–16



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Inspector-General of Taxation

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The Hon Josh Frydenberg MP
Assistant Treasurer
Parliament House
Canberra ACT 2600

Dear Minister

I am pleased to present the *Inspector-General of Taxation's 2015-16 Corporate Plan*, as required under paragraph 35(1)(b) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act 2013).

This plan covers the reporting periods 2015-16 to 2018-19. It sets out our purpose, operating environment, planned performance and evaluations, capability as well as risk oversight and management.

I will report on this plan progressively through my Annual Reports for the reporting periods 2015-16 to 2018-19.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Ali Noroozi', with a long horizontal line extending to the right.

Ali Noroozi
Inspector-General of Taxation

Purpose

Our role is to improve tax administration through investigation of tax complaints, conducting broader reviews, public reporting and independent advice to Government and its relevant agencies.

Our objectives are to:

- Establish and maintain an effective and efficient complaint handling function;
- Identify and prioritise areas of tax administration for improvement; and
- Conduct reviews and make recommendations for improvement to Government, the Australian Taxation Office (ATO) and the Tax Practitioners Board (TPB).

Operating environment

The environment in which we operate has evolved considerably since the establishment of the Office of the Inspector-General of Taxation (IGT). Our original function of conducting systemic reviews into tax administration issues has been expanded to include investigating and handling individual complaints. This expansion complements our original role by providing us with the opportunity to interact with a broad range of stakeholders to gain real time insights into emerging problems and seek to prevent them from becoming systemic issues. This is particularly important in light of the complexity of taxation laws and its administration.

Our operating environment is also influenced by our relationships with stakeholders and their expectations regarding the delivery of our services. Our key stakeholders are:

- the general public including taxpayers, tax practitioners and representative bodies;
- ministers, members of Parliament and Parliamentary Committees; and
- public sector agencies, notably the ATO, TPB and Treasury.

Critical to our role is our ability to anticipate and respond to changes in our environment, including increasing community expectations for more effective complaint handling and associated improvements to the tax system. Over the next four years we will focus on improving and establishing strategies to fulfil or manage these expectations. Our corporate planning process is evolutionary and we are committed to adjusting our plan over time based on the changing environment.

Performance

Objective	Strategy	Measures
Establish and maintain an effective and efficient complaint handling function.	Actively managing complaints received and taking appropriate and timely action, including referrals to relevant agencies.	Complaints received compared to complaints actioned by the IGT. Proportion of complaints that are actioned promptly.

	Making improvements to our systems and processes to ensure effective delivery.	Feedback provided on the complaint handling process from complainants, the ATO and the TPB.
	Providing training and development opportunities to staff.	
Identify and prioritise areas of tax administration for improvement.	Identify themes and emerging issues from complaint handling and through broader consultation with stakeholders.	Issues identified from complaints. Consultation with stakeholders on broader reviews.
	Allocating resources fairly and equitably to priority areas.	
Conduct reviews and make recommendations for improvement to Government, the ATO and the TPB.	Being agile, responsive and innovative in making recommendations. Allocating resources to ensure reviews are appropriately progressed.	Recommendations made to address recurring issues arising in complaints as well as broad concerns raised during wider consultation. Implementation of recommendations agreed to by the ATO and the TPB.

Capability

To facilitate the delivery of our new complaint handling service and to better manage our increasing workloads, we are increasing our staffing levels. Accordingly, our systems, processes and general workplace have been expanded to accommodate and assist our new staff. Our workforce planning strategies are centred on employing, developing and retaining professionals with strong taxation knowledge and experience to ensure the efficient delivery of our services. We will continue to enhance our capability through training and development opportunities that are responsive to our requirements and the evolving needs of taxpayers and the general community.

Our business planning strategies include information management and technological solutions to manage our complaint handling service and identifying the resources required to support our existing and future organisational needs. We will continue to enhance our business capability and use technology to improve the way we manage and deliver our services. We will also allocate our resources appropriately to ensure efficient and effective delivery of our complaint handling service as well as conducting broader reviews.

Risk management

Risk management is an integral part of our business planning processes. 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*. Our risks are identified, monitored and reported through our risk management framework and risk register which acts as a central repository for all identified risks.

Our key risks include:

- Efficient delivery of our complaint handling service that enhances the taxpayer experience;
- Providing timely, accurate and high quality reports to Government with sound recommendations;
- Developing and maintaining constructive and cooperative relationships with our stakeholders;
- Attracting and retaining professionals who have the requisite skills and capabilities; and
- Managing our budgets and allocating resources appropriately to ensure efficient delivery of our objectives.

Effective management of these risks requires a holistic approach and therefore responsibility for managing these risks rests with all our staff.

Details of our programme expenses can be found in the [2015-16 Portfolio Budget Statements](#).