



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

# CORPORATE PLAN



2025-2028

## Statement of preparation

The Inspector-General of Taxation and Taxation Ombudsman's Corporate Plan 2025–2028 has been prepared as required by section 35(1)(b) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). It has been prepared in accordance with the *Public Governance, Performance and Accountability Rule 2014*. It covers the period 2024–25 to 2027–28.

## Acknowledgement of Country



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*The Inspector-General of Taxation and Taxation Ombudsman acknowledges the Traditional Owners and Custodians of country throughout Australia and acknowledges their continuing connection to land, sea and community. We recognise the continuation of cultural, spiritual and educational practices of Aboriginal and Torres Strait Islander peoples. We pay our respects to the people and their Elders past, present and emerging.*

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Artwork used with permission from Kayannie Denigan, Luritja artist

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# Introduction



I am pleased to present my first Corporate Plan as the newly appointed Inspector-General of Taxation and Taxation Ombudsman (IGTO).

I am very excited at the opportunity for my agency to play an increasingly influential role in the improvement and integrity of the tax and superannuation systems, as well as providing well evidenced insights and advice to Government and Parliament. I inherit a highly committed and engaged workforce, dedicated to the improvement of the system in which we operate. We have many strong foundations upon which to build, not only in our people but in our new ICT systems, frameworks and governance.

I take on the role at a critical time for the agency and for tax administration. Tax and tax administration are never far from the headlines and at a time of significant cost of living pressures for many Australians, getting your tax right or receiving your tax refund is front of mind for many.

Public trust is critical for the tax system to work effectively. That is why it is particularly important at this time that I and my office have the capacity and capability to hold the Australian Taxation Office (ATO) and the Tax Practitioners Board (TPB) to account, especially as the former ramps up its tax collection and debt management activity. I also want to highlight that, as an integrity agency of the Commonwealth, we take seriously our role in driving up confidence in the public service. We will be taking note of the recommendations from recent Royal Commissions and implementing changes relevant to our agency.

In my first months, I have met nearly 100 different stakeholders across the tax profession, within Government, the Australian Public Service and in wider community organisations. I have been blown away by the openness and warmth of the welcome and the strong desire of all these organisations to see us succeed in our role of contributing to the integrity of and improvements in the tax system. Those stakeholders also highlighted to me some important opportunities for us to improve what we do and how we do it. I too have reviewed our operations and can see that our impact and influence are not as strong as they should be and our service to taxpayers is not currently at an acceptable level.

This Corporate Plan sets out our strategic initiatives which will drive improvement across all of our key activities in the years ahead, alongside my key priorities for the next 12 months. We are a very small agency so every decision we make and every activity we commit to is a choice in how we deploy our limited resources. I have therefore chosen carefully what I believe will make the biggest impact in the short term and what will build a sustainable future for us to continue to make a meaningful impact.

There are a number of key changes in how we will operate, which we have already initiated, with a particular focus on improving service levels in our complaints service and revising our approach to systemic reviews to make them shorter, sharper and more tightly focused. Probably the biggest shift we need to make is in the impact and influence we have across our key stakeholder relationships. This will be one of my primary areas of focus in the year ahead. Contributing to the integrity of the tax system is not something we do or can achieve alone. Our partnerships and collaboration with all of our stakeholders are essential for us to achieve our purpose.

I want us to be recognised as:

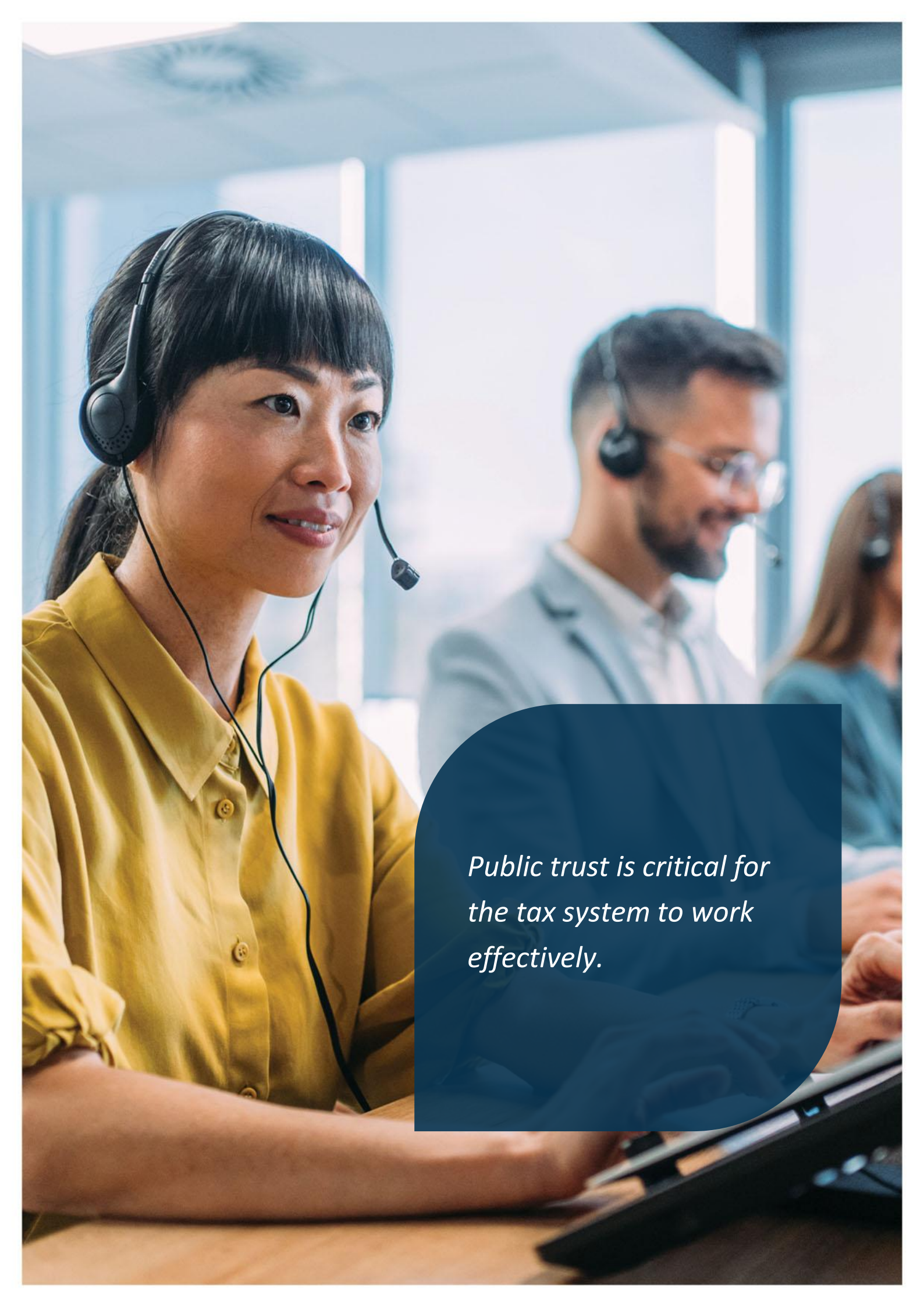
- making a meaningful and measurable impact to taxpayers and the tax system
- influential, impactful and well connected, with our views and advice being frequently sought out
- well known and understood across the community with increasing public trust
- an exemplar of public administration and straightforward communications.

Those goals begin now, as set out in this Corporate Plan.

I look forward to working with everyone involved in the tax and superannuation systems and achieving the goals we have set ourselves.



Ruth Owen CBE



*Public trust is critical for  
the tax system to work  
effectively.*

# Our purpose

*The purpose of the Inspector-General of Taxation and Taxation Ombudsman is to improve the fairness and integrity of taxation and superannuation administration in Australia.*

## Our functions

The Office of the Inspector-General of Taxation was established as an independent, Commonwealth statutory agency in 2003. The agency's functions were later expanded in 2015 to include those of the Taxation Ombudsman. The two functions are separate but complementary, enabling us to use data and trends from complaints received to identify opportunities to recommend systemic improvements in the administration of the tax and superannuation systems.

Specifically, we have oversight of taxation laws administered by the Commissioner of Taxation, as well as the *Tax Agent Services Act 2009*.

Our functions and powers are set out in the *Inspector-General of Taxation Act 2003* and include parts of the *Ombudsman Act 1976*.

## Our key activities

In delivering against our purpose, our key activities are to:

- investigate and help resolve complaints from taxpayers or tax practitioners on the administration of the ATO or TPB in a timely and efficient way
- review and make recommendations on systemic issues relevant to improving tax administration
- provide independent advice to the Government and Parliament on tax administration, and
- raise awareness of the role of the IGTO and promote the integrity of the tax system.

The purpose of the Inspector-General of Taxation and Taxation Ombudsman is to improve the fairness and integrity of taxation and superannuation administration in Australia.

**Key activities**

**Complaints**      **Reviews**      **Advice**

<b>Strategic initiatives</b>	Improve communications to complainants	Enhance the impact of our reviews and recommendations	Keep Government and Parliament informed on the activities of the agency
	Improve customer service levels to taxpayers raising complaints with us	Adopt a short, sharp, and focused approach to reviews	Increase transparency on what we do
	Increase public awareness of the IGTO service	Focus reviews on areas of broadest community interest	
	Work collaboratively with the ATO/TPB to resolve taxpayer complaints	Improve the accessibility of our written reports	

<b>FY25 priorities</b>	Clear the backlog of outstanding taxpayer complaint cases	Develop and consult on an annual workplan of systemic reviews	Provide regular updates to Ministers and officials
	Clear new complaint cases in a timely way	Adopt a new “easy to read” reporting writing style	Publish a Statement of Intent in response to a Statement of Expectations from the Assistant Treasurer
	Develop and implement improvements to streamline the complaint investigation process	Develop and adopt a new process for conducting shorter, sharper reviews	Use all available levers to influence and achieve impact
	Develop and adapt a new complaints operating model	Follow up and report on the implementation of agreed recommendations	Design and share structured insights and intelligence from complaints data and trends
	Refresh guidelines for working with the ATO on complaints		

<b>KPIs</b>	<b>KPI 1:</b> Finalisation of outstanding complaint cases received before 1 Oct 2024	<b>KPI 4:</b> Number of systemic reviews completed and published	<b>KPI to be developed:</b> Stakeholder satisfaction survey
	<b>KPI 2:</b> Turnaround times for finalisation of complaint received from 1 Oct 2024	<b>KPI 5:</b> % of review recommendations agreed and implemented	
	<b>KPI 3:</b> Customer satisfaction survey results		

**Public service values**

**Committed to service**      **Stewardship**      **Impartial**

(commencing Dec 2024)





**Awareness**

**Relationships**

**Organisational development**

Develop a public awareness campaign (subject to resources)

Increase public awareness of the IGTO service

Build trust with key stakeholders

Grow our influence in Government, the public service, and the tax profession

Develop alliances and partnerships with community organisations

Adopt a strategy of “no surprises” with all stakeholders

Develop our business management capabilities

Prioritise how we spend our resources

Develop our governance and disciplined decision making

Improve internal communications and change management

Develop, engage and nurture our workforce

Review capability and workforce priorities

Develop a new operating model

Develop new performance measures

Develop and implement a new communications strategy

Reset relationships with the ATO

Refresh the Protocol and Guidelines for working with the ATO

Develop key relationships across the Australian Public Service

Leverage relationships with tax profession representative groups to reach tax practitioners, amplify our communications and increase our opportunities to listen and engage

Leverage partnerships with community organisations to reach unrepresented taxpayers, amplify our communications and increase our opportunities to listen and engage

Build capacity and productivity in core processes

Participate in the external review of our funding and implement outcomes

Adopt a new approach to change management

Develop and implement a new internal communications strategy and plan

Introduce a new structure and new roles (subject to resources)

Undertake a capability review underpinned by a new learning and development plan

Develop and adapt a new complaints operating model

Develop a workforce plan

Develop and cascade new strategic KPIs for FY25 and FY26

**KPI to be developed:**  
Public awareness

**KPI to be developed:**  
Stakeholder satisfaction survey

**KPI 6:** Live within budget

**Accountable**

**Respectful**

**Ethical**

# Our operating context

<i>Environment</i>	<i>Capability</i>	<i>Resources and capacity</i>	<i>Co-operation and collaboration</i>
<i>Adapting to the changing tax law, public administration context and the prevailing socio-economic conditions in which we operate</i>	<i>Building and supporting the workforce and developing tools to enable us to achieve our objectives effectively and efficiently</i>	<i>Delivering on our purpose and meeting statutory obligations within very limited resources</i>	<i>Engaging and collaborating with a wide range of stakeholders within the tax ecosystem and the Australian Public Service to achieve our purpose</i>

## Our environment

Our effectiveness in achieving our purpose is dependent on our ability to manage and adapt to the changing environment in which we operate.

**The tax system of Australia is large and complex** and continues to change as governments seek to address global trends and threats, as well as meet the needs of domestic taxpayers and challenging economic conditions. Developments in information technology, cybersecurity and data analytics also continue to shift how tax is administered and how Australians engage with the tax system. In supporting taxpayers to raise complaints about tax administration, our role includes helping them understand and navigate the system to achieve the right outcome. To do so, we need to stay abreast of the changing regulations, policy and practice in tax administration and be able to communicate with clarity to increase taxpayers’ understanding.

**The current economic environment and cost of living pressures continue to have an impact on the Australian community.** This is resulting in significant levels of financial stress within the community, including for small businesses. Any individual or business in financial stress usually has some form of tax debt or is relying on the tax or superannuation systems to alleviate other financial pressures. Such conditions are driving increased complaints and requests to provide assurance to taxpayers that they are receiving their correct entitlements (e.g. superannuation guarantee).

**Concurrently, the ATO has increased its focus on tax collection,** including compliance and debt collection activities. As a result, we expect an increased demand from the community to resolve their tax complaints in relation to debt. We need to stay agile to changing priorities and administrative practices of the ATO and focused on the risks of unintended consequences or maladministration on taxpayers.

**Equally, there is a big challenge to build the community’s trust in the ethics and integrity of the Australian Public Service** following recent Royal Commissions. In particular, the Robodebt Royal Commission offers important lessons for all public servants and Government agencies. As the Australian Public Service Commissioner has noted:

*Public servants have a duty to consider whether a decision is ethically sound. The question cannot be confined to whether a decision is legally and technically possible but also whether it is, in fact, the right thing to do, no matter how hard that may be.*

As an integrity agency of the Commonwealth, we will examine what lessons we can draw and implement from the findings of that Royal Commission and the Government’s response to its recommendations.

## Our capabilities

### Our people

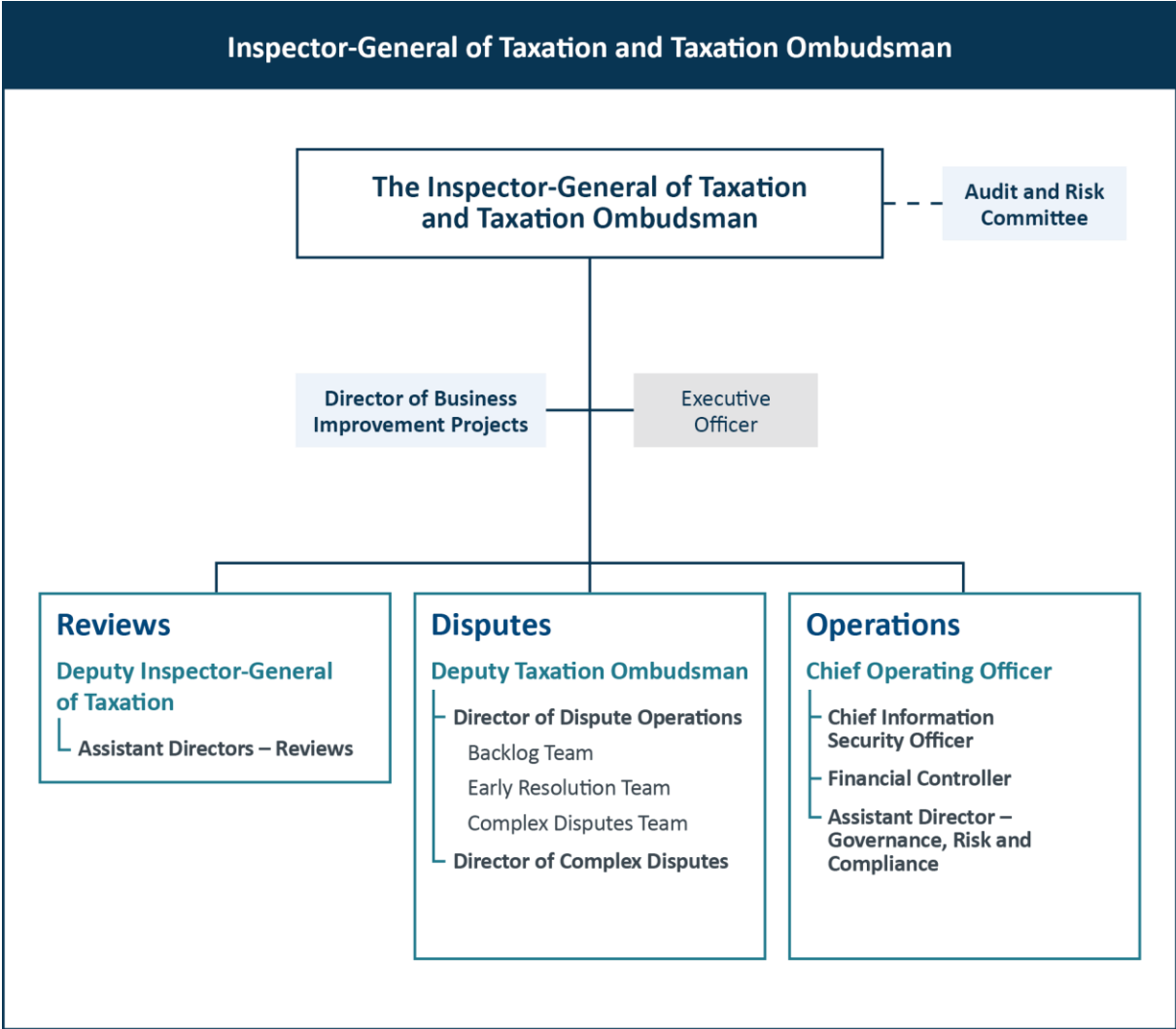
**Our service to taxpayers and our advice to Government relies heavily on having the right skilled professionals** who can address issues across the broad spectrum of the tax and superannuation systems. We need a workforce with a deep understanding of the tax system, as well as strong communication skills to engage with taxpayers and help them understand their rights, responsibilities and the tax due to or from them (and why). As an Ombudsman service we need strong customer service and complaint handling skills and in our systemic reviews, we need policy, analytical and written communication skills to synthesise complex matters in a way our audience can understand and engage with. We have a highly skilled and committed workforce and we continue to support all our people with ongoing learning and professional development. We also recognise that dealing with complaints can be stressful and requires resilience in our people. We continue to examine appropriate support options for our employees in relation to their safety and wellbeing.

**As our resources are limited, we will be examining our operating model in the next 12 months** to identify opportunities to deliver our services in different and more streamlined ways. Our Employee Census has highlighted that we need to improve how we communicate and how we manage change internally. We are committed to engaging our people in the changes we plan and ensuring we communicate the changes early and clearly. That will include how we set strategic performance measures for the agency and how they are cascaded through the organisation.

**We will continue to review the breadth of skills within our workforce** and recruit to fill gaps where opportunities arise. Our recent recruitment of interstate candidates working remotely from our Sydney office has identified potential new ways of working and potential broader pools for recruitment. We believe it is important that, where we can, we operate across Australia in the community we are here to serve.

As a small agency we are required to maintain our own corporate services (HR, finance, governance, communications and ICT). We have a small number of professionals delivering HR, finance, governance and ICT support, each of whom poses a continuity risk with no backfill or succession plans. We also have no allocated resources for communications which impacts on our ability to fully engage with the profession and the community on the issues of greatest concern to them and in highlighting matters raised in our reviews. We will be seeking to address these capability risks and gaps in the year ahead, as resources allow.

Figure 1.1 – Our organisational structure



## Our ICT systems

**Our services to the community are supported by our case management system**, which facilitates and captures our communications and interactions with taxpayers, tax practitioners and other stakeholders.

**A new system was implemented in FY24 to enhance our complaint investigation service.** The new system includes:

- an interactive protected portal to allow complainants to track the progress of their complaint in real time
- better monitoring and analysis of investigations and the actions required to progress and finalise each case
- enhanced analysis and reporting at individual case level and across the system, supporting better performance management and greater insights into systemic trends and issues.

**We will continue to expand the new case management system over the next few years** to incorporate other aspects of our work including systemic reviews, stakeholder management and information management. There is potential to increase our efficiency and effectiveness through the use of automation and artificial intelligence (AI). We will publish an AI roadmap by March 2025, once we are clearer on the opportunities AI presents for us and how we implement them within the *Australia's 8 AI Ethics Principles* and the policy for the responsible use of AI in government.

**In 2024, we also introduced a new framework to support our investigators** to identify the actions needed for each taxpayer complaint and what information is required to seek resolution. This framework will be tested and adapted in the year ahead and supported by new practice and procedures to streamline our investigation process and support our team to achieve resolution for the taxpayer as quickly and effectively as possible.

**Our ICT platform is in a secure cloud-based environment** built and maintained in accordance with policies set by the following agencies: Australian Signals Directorate, Australian Cyber Security Centre, Digital Transformation Agency and the Department of Home Affairs.

## Resources and capacity

One of the biggest contextual factors relevant to how we achieve our purpose is the capacity and resources we have to work within. We are a “micro agency” with around 30 employees and this is a significant constraint on what we can achieve, including the need to dedicate resources to corporate support and enabling services. We need to take very disciplined decisions about the work we undertake and the resources we commit to each action and recognise where we make trade-offs.

For example, the recent focus of the agency on improving the depth and quality of complaint investigations led to an increase in the time taken to complete each investigation, creating significant waiting times for taxpayers. In the year ahead, we will revise our approach to complaint

investigations to reduce the waiting times for taxpayers and clear the outstanding complaint caseload. This will impact on our ability to fulfil our other key activities. We will seek to be transparent in how we make those choices.

In FY25, the Agency will participate in an external review of its funding and resources. The findings and recommendations from the review will inform future Government decisions at appropriate Budget times. We will ensure the external review team has full access to agency data to identify the full running costs of the agency and the level of funding needed to ensure the sustainable delivery of key activities. We will also share with the review our insights into how we can continue to drive greater productivity and efficiency from our operations and these will be implemented at pace in parallel to the review.

## Co-operation and collaboration with stakeholders

We operate in a complex ecosystem which includes many different stakeholders with differing views, perspectives and roles. We all have a shared and collective goal to improve the administration of the tax and superannuation systems of Australia and to build community confidence in the integrity of those systems. It is therefore essential that although we are independent, we work openly and collaboratively with all of our stakeholders including those that we have oversight of (the ATO and TPB). In addition, we need to work in partnership with colleagues in the Treasury, Commonwealth Ombudsman and other government agencies as well as meaningfully engage with tax professionals and industry bodies, practitioners and academics.


We are committed to building and maintaining strong and productive working relationships with our key stakeholders to ensure that complaints are managed effectively and efficiently and service delivery to the community is optimised; and that all professional and community insights contribute to our reviews and advice to Government and Parliament.

We will consult our stakeholders on potential areas for systemic review investigations on an annual basis and welcome participation in those reviews through formal and informal channels. As we seek to deliver our reviews in a shorter and sharper format, we will work with stakeholders to give them notice on when their input will be needed and be agile in how best to engage and take their feedback and insights.

We know that we cannot achieve our purpose on our own and are grateful to those who contribute time, effort and expertise to support our work. Increasingly, we will be looking to build greater partnerships with other organisations to highlight our work, build on areas of common interest and to amplify our communications, especially in seeking to reach the unrepresented taxpayer community and those facing vulnerability or hardship.

**Figure 1.2 – Participants in the tax system and their functions**



A young woman with dark hair, wearing a bright yellow sleeveless top, is smiling warmly. She is in a social setting, with another person's back visible in the background. A dark blue rounded rectangle is overlaid on the bottom right of the image, containing white text.


*Our strategic initiatives will drive improvement across all of our key activities in the years ahead.*



# Our strategic initiatives, FY25 priorities and key performance indicators

We have identified the strategic initiatives we want to deliver in the years ahead to achieve our purpose and what to prioritise for the next 12 months. These are mapped below against our four key activities and two new areas of focus. We have reduced our key performance indicators (KPIs) for the year ahead and have a program of work to develop a small number of new strategic KPIs in the next 12 months to be published in the next Corporate Plan in August 2025.

*The purpose of the Inspector-General of Taxation and Taxation Ombudsman is to improve the fairness and integrity of taxation and superannuation administration in Australia.*

KEY ACTIVITIES	STRATEGIC INITIATIVES	2024-25 PRIORITIES	KEY PERFORMANCE INDICATORS
 <p><i>Investigate and help resolve complaints from taxpayers or tax practitioners in a timely and efficient manner</i></p>	<ul style="list-style-type: none"> <li>• Improve customer service levels to taxpayers raising complaints with us</li> <li>• Improve communications to complainants</li> <li>• Increase public awareness of the IGTO service</li> <li>• Work collaboratively with the ATO / TPB to resolve taxpayer complaints</li> </ul>	<ul style="list-style-type: none"> <li>• Clear the backlog of outstanding taxpayer complaint cases</li> <li>• Develop and implement improvements to streamline the complaint investigation process</li> <li>• Clear new complaint cases in a timely way</li> <li>• Develop and adapt a new complaints operating model</li> <li>• Refresh guidelines for working with the ATO on complaints</li> </ul>	<p><b>KPI 1:</b> Finalisation of outstanding complaint cases that were received before 1 October 2024</p> <p><b>KPI 2:</b> Turnaround times for finalisation of complaints received from 1 October 2024</p> <p><b>KPI 3:</b> Customer satisfaction survey results</p>



*Review and make recommendations on systemic issues relevant to improving tax administration*

- Focus reviews on areas of broadest community interest
- Adopt a short, sharp and focused approach to reviews
- Enhance the impact of our reviews and recommendations
- Improve the accessibility of our written reports
- Develop and consult on an annual workplan of systemic reviews
- Develop and adopt a new process for conducting shorter, sharper reviews
- Adopt a new “easy to read” report writing style
- Follow up and report on the implementation of agreed recommendations

**KPI 4:** Number of systemic reviews completed and published

**KPI 5:** % of review recommendations agreed and implemented



*Provide independent advice to the Government and Parliament on tax administration*

- Increase transparency on what we do
- Improve the accessibility of our written reports
- Keep Government and Parliament informed on the activities of the agency
- Design and share structured insights and intelligence from complaints data and trends
- Use all available levers to influence and achieve impact
- Provide regular updates to Ministers and officials
- Publish a Statement of Intent in response to a Statement of Expectations from the Assistant Treasurer

A new measure of stakeholder satisfaction will be developed for FY26



*Raise awareness of the oversight role of the IGTO and promote the integrity of the tax system*

- Increase public awareness of the IGTO service
- Develop a public awareness campaign (subject to resources)
- Develop and implement a new communications strategy
- Use all available levers to influence and achieve impact

A new measure of public awareness will be developed for FY26



*Build and maintain strong stakeholder relationships*

- Grow our influence in Government, the public service, and the tax profession
- Build trust with key stakeholders
- Develop alliances and partnerships with community organisations
- Adopt a strategy of “no surprises” with all stakeholders
- Reset relationships with the ATO
- Refresh the Protocol and Guidelines for working with the ATO
- Develop key relationships across the Australian Public Service (APS)
- Leverage relationships with tax profession representative groups to reach tax practitioners, amplify our communications and increase our opportunities to listen and engage
- Leverage partnerships with community organisations to reach unrepresented taxpayers, amplify our communications and increase our opportunities to listen and engage

A new measure of stakeholder satisfaction will be developed for FY26



*Manage and develop our organisation to be as efficient and effective as possible*

- Develop our business management capabilities
- Develop a new operating model
- Prioritise how we spend our resources
- Develop our governance and disciplined decision making
- Develop new performance measures
- Review capability and workforce priorities
- Develop, engage and nurture our workforce
- Improve internal communications and change management
- Build capacity and productivity in core processes
- Introduce a new structure and new roles (subject to resources)
- Develop and adapt a new complaints operating model
- Develop and cascade new strategic KPIs for FY25 and FY26
- Participate in the external review of our funding and implement outcomes
- Undertake a capability review underpinned by a new learning and development plan
- Develop a workforce plan
- Develop and implement a new internal communications strategy and plan
- Adopt a new approach to change management

**KPI 6:** Live within budget

## Strategic key performance indicators and measurement

KPI	Measure	Target FY25	FY26	Data source	Future measures to be developed
KPI1	Reducing waiting times by finalising outstanding complaint cases received before 1 October 2024	Finalise 99% of the complaints that were received before 1 October 2024 by 30 June 2025	N/A	The measure will be tracked through our case management system. There are around 800 outstanding cases to be finalised.	This target is for one year only to clear the outstanding complaints on hand as at 30 September 2024.
KPI2	Clearing new complaint cases in a timely way	Finalise 85% of complaints received from 1 October 2024 within 100 days	TBC	The measure is of the percentage of complaints completed within 100 calendar days from the date of receipt to final closure of the complaint. Measured through our case management system. Note the measure covers all types of complaints from quick resolution through to complex cases, which may end up in legal dispute. The 100 days includes time taken by the ATO/TPB to address a complaint where they had not had the chance to do so.	A new measure to be developed for FY26, (separating straightforward cases from complex cases)
KPI3	Customer satisfaction survey results	63% of complainants say they would use our service again	70% of complainants say they would use our service again	Based on responses to a customer survey issued to all customers using our complaints service, irrespective of the outcome of their complaint.	% of customers willing to recommend our service
KPI4	Number of systemic reviews completed and published	3 reviews completed and published	4 reviews completed and published	Manual data from the IGTO review workplan. Review reports will be published on the IGTO website.	Stakeholder satisfaction survey

KPI	Measure	Target FY25	FY26	Data source	Future measures to be developed
KPI5	% of systemic review recommendations agreed and implemented	75% of recommendations agreed and implemented	75% of recommendations agreed and implemented	Manual data based on reporting from the ATO and TPB. Note: while the IGTO aims to make recommendations that are reasonable and practical and in consultation with the ATO/TPB, there will always be reasons why the agencies may be unable to agree the IGTO's recommendations. Recommendations may also not be implemented in the same year they are agreed.	Further data will be published on all the different ways the IGTO seeks to influence and improve the tax and superannuation systems. Publishing review reports are just one means of affecting influence and driving improved outcomes.
KPI6	Living within budget	Deliver services within approved budget of \$7.409m	Deliver services within approved budget (to be agreed)	Data from IGTO / Treasury financial systems of net cost of service within approved budget. Approved budget includes approved operating deficit for FY25.	Note: a review of IGTO's funding is being undertaken in FY25. The outcome will inform future Government decisions on the IGTO budget.
New KPIs	Stakeholder satisfaction	N/A	% of stakeholders satisfied with the insights and advice provided	Stakeholder satisfaction survey	Survey to be developed, subject to resources
New KPIs	Public awareness	N/A	% of public aware of the IGTO Ombudsman service	Public survey of suitable sample	Survey to be developed, subject to resources

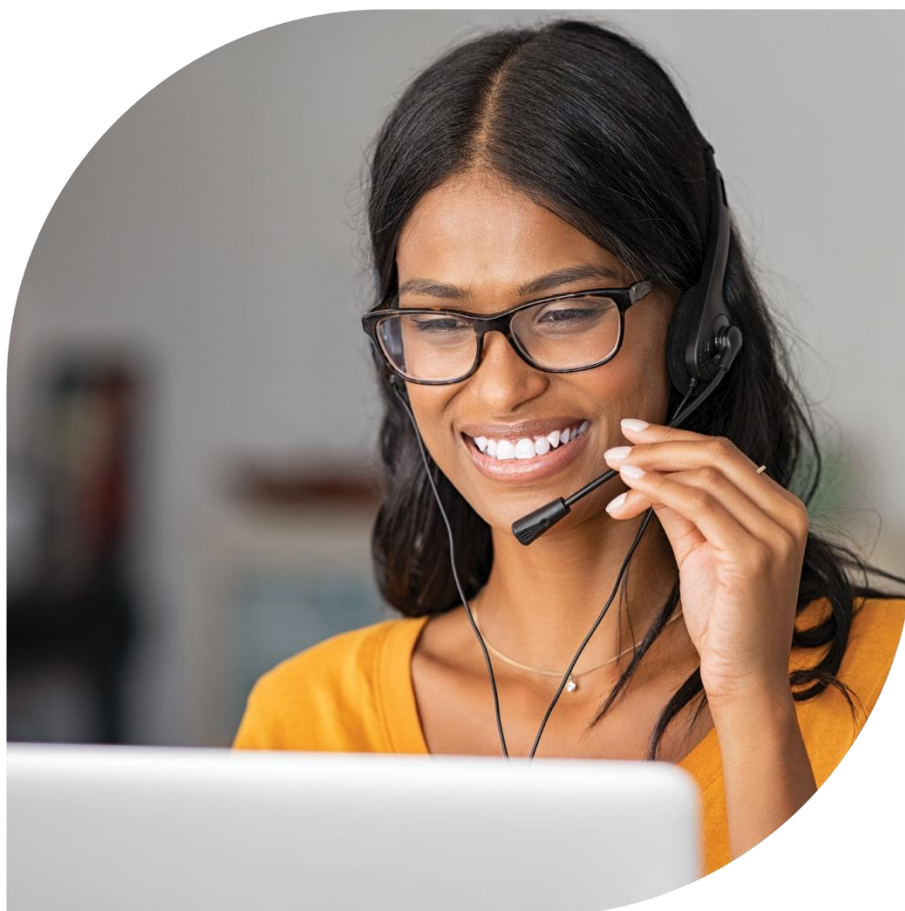
## Other mandatory reporting and planned measures

In addition to our strategic key performance indicators and measurements, our legislation also requires that we annually report the following information:

- the number of complaints we receive during the financial year
- the number of complaint investigations we commence and complete during the financial year
- the number of investigations into systemic issues that we commence and complete during the financial year
- the number of times that we have issued a notice under section 9 of the *Ombudsman Act 1976* (as it applies by virtue of section 15 of our Act) during the financial year and details of the circumstances in which we issued each of those notices.

Furthermore, we will be developing and adopting new internal operational measures that focus on:

- customer service delivery
- influence and impact
- efficiency
- productivity
- effectiveness
- quality.



# Our risk oversight and management systems

In an ever-changing environment, we need to understand and manage the risks to us achieving our purpose on an ongoing basis.

## Our risk framework

We have established and maintained appropriate systems of risk management and internal controls in accordance with section 16 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) through our Risk Management policy and framework. Our framework is consistent with both the current international risk management standard AS/NZS ISO 31000:2018 Risk Management – Guidelines and the Commonwealth Risk Management Policy 2023.

## Accountabilities and governance

Our risk framework requires risk owners to be responsible for risks identified in the risk register, which includes responsibility for related controls and treatment plans. Our Assistant Director – Risk, Governance and Compliance coordinates reviews with risk owners in respect of their allocated risks. Importantly, effective management of our risks requires a holistic approach and therefore responsibility for managing risks rests with all our people.

In addition, we have an independent Audit and Risk Committee which is an important element of the agency's governance structure. The Audit and Risk Committee is appointed by the IGTO as required by the PGPA Act. Its membership is fully independent of our office and is governed by its own charter. It provides valuable assurance and advice by reporting to the IGTO.

The IGTO periodically reviews the composition of the Audit and Risk Committee, in accordance with the Audit and Risk Committee Charter, to ensure that it continues to deliver on its important governance role.

## Integrity framework

With the commencement of the National Anti-Corruption Commission from 1 July 2023, we are a Commonwealth integrity agency within the *National Anti-Corruption Commission Act 2022*. We work in collaboration with other integrity agencies as part of the Commonwealth Integrity Agencies Group (IAG) and meet regularly to share best practice with other Inspectors General across government.

We have embedded integrity functions within our Operations team to ensure we meet our obligations and to develop the maturity of our approach to integrity.

# Strategic risks

Risk	Description	Management strategy
Inability to deliver acceptable levels of service	We have experienced an increase in taxpayer complaints. This has led to extended waiting times for taxpayers. The agency needs to deliver service levels acceptable to the community.	The agency has developed a plan to clear all outstanding complaint cases by 30 June 2025. This comes at a cost of not doing other important work. We are also working on streamlining processes and a new operating model to achieve sustainable levels of service into the future.
Lack of sustainable funding	We have a small budget which has reduced in real terms over recent years, while customer demand has increased. This has led to operating deficits and a reliance on cash reserves, which are not sustainable longer term.	The agency has highlighted the risk to Government of its funding pressures. The Government has allocated additional one-off funding for FY25 and committed to an external review of the agency’s funding in FY25. Government will make future budget decisions based on the outcomes of this review. In parallel, the agency continues to identify opportunities to operate more efficiently and to streamline our processes.
Ability to attract and retain the necessary capabilities	We are reliant on a resilient and skilled workforce to achieve our purpose. We have experienced high turnover in recent years and have identified key skill gaps we need to fill. The labour market is competitive and we are seeing fewer applications for our roles.	We are developing a workforce plan which will identify which skills we need, where our skill gaps are and how best to attract them, including use of secondments and APS transfers. In addition, our engagement plan is looking at how we reduce turnover and improve employee retention and satisfaction.
Lack of strategic influence	We operate within a complex stakeholder environment and to achieve our purpose, we must be able to engage and influence with multiple different stakeholders. The powers of the Inspector-General are to advise and make recommendations but they are not binding on the ATO, TPB or Government. Therefore, influential relationships are essential for our work to have impact.	We have some good relationships across Government and in the tax profession and we are working to strengthen these (within available resources). Our relationship with the ATO has been less effective in recent years and we are committed (with the ATO) to resetting the relationship and working more effectively together to achieve our shared goals and to play our respective roles in the integrity of the tax system.



Risk	Description	Management strategy
Lack of a sustainable operating model	The costs of our operations are increasing while our funding is limited and reducing in real terms. The current model of operations needs to change to live within budget in future years.	We are designing a new streamlined operating model to reduce the costs of running our business. There is likely to remain some functions (such as public communications and stakeholder engagement) which will be limited without further funding. This will be fed into the external review of our funding to be completed during FY25.
Threats to data and information security	In common with all Australian organisations, we are subject to threats to our information security from global and local cyber actors and internal security risks.	We have set a high level of security protection on our ICT systems, adopted the Essential 8 (from the Australian Signals Directorate) and we measure our maturity against that framework. Our use of our systems is routinely monitored by our CISO, who is further supported by an external expert third party.



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## Contact us

**General enquiries:** (02) 8239 2111

**Website:** [www.igt.gov.au](http://www.igt.gov.au)

**Complaints:** 1300 44 88 29

**Media:** [media@igt.gov.au](mailto:media@igt.gov.au)

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