



## Corporate Plan 2026-2029





### Statement of preparation

The Tax Ombudsman's Corporate Plan 2026–2029 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 2025–26 to 2028–29.

### Acknowledgement of Country



The Tax 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.

Artwork used with permission from Kayannie Denigan, Luritja artist

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# Introduction

**I am pleased to present our Corporate Plan for 2026-29, in which we set out our strategic priorities and commitments for delivery.**



This Plan builds on the considerable progress we made as an agency in the last 12 months, my first as the agency head. While we have changed our brand to the Tax Ombudsman – to increase the community’s awareness and understanding of what we do – our purpose, ambitions and goals remain the same. We exist to improve the fairness and integrity in the administration of Australia’s tax and superannuation systems.

We all need the tax system to bring in the money that pays for our valued public services and we should, rightly, expect that to be done fairly and reasonably. My role is to scrutinise the administration of the tax and superannuation systems by the Australian Tax Office (ATO) and Tax Practitioners Board (TPB); to hold them to account against that expectation and to highlight any failings or opportunities for improvement.

The context in which we deliver that purpose continues to be changing and challenging. Tax remains a hot topic of discussion from Parliament to pubs. The fairness and effectiveness of our tax administration are issues which impact millions of Australians’ lives, livelihoods and businesses. With ongoing cost of living pressures, many families are doing it tough and many small businesses are struggling.

In the last year, the ramping up of the ATO’s debt collection activity has contributed to the environment in which we operate. It remains one of the main causes of complaints to my office. Most of those complaints are from people trying to pay their tax but who can’t meet the conditions set by the ATO. In the last year we have prioritised our attention on taxpayers facing financial distress, taxpayers experiencing vulnerability and the shocking prevalence of financial abuse within the tax system. We continue to look out for taxpayers most at risk of falling between the cracks and for whom the tax system is not working as intended.

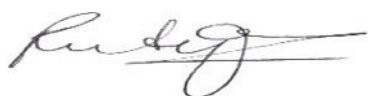


Looking ahead, our strategic goals remain to maximise our impact and influence on tax administration. In doing so, there are several themes to our plans for the next four years. These include:

- improving customer service for people who raise a complaint with us
- doing more to make ourselves known and trusted with the wider community
- enhancing the quality and timeliness of our complaint investigations
- broadening and deepening our community and stakeholder engagement activities
- making better use of our data and insights to inform improvements to tax administration
- offering greater thought leadership on tax administration and reform
- increasing transparency and accountability
- making best use of our resources, including developing our workforce.

I would like to thank all our stakeholders for their support for and contributions to our work. We cannot achieve our goals on our own and we are privileged to work with so many passionate people and organisations who value the importance of independent scrutiny and the integrity of the tax administration.

I look forward to continuing to work together in the delivery of this plan.

A handwritten signature in black ink, appearing to read 'Ruth Owen', with a stylized flourish at the end.

Ruth Owen CBE

## Our purpose

Our purpose is to improve the fairness and integrity of tax 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 Tax 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 tax laws administered by the Commissioner of Taxation, as well as the *Tax Agent Services Act 2009*.

In 2025 we rebranded our organisation to the Tax Ombudsman, to make us more accessible and our role more easily understood by the community. However, all our functions remain the same, as set out in the *Inspector-General of Taxation Act 2003* and parts of the *Ombudsman Act 1976*.

In February 2025, our powers to access information and systems were expanded following a recommendation made by the Robodebt Royal Commission. The new law also applies a duty to the ATO and TPB to cooperate with us in the performance of our functions.



## 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 tax and superannuation systems by 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.**



**Raise awareness of our role and promote the integrity of the tax system.**



# Our 9 principles of tax administration

In approaching our investigation of complaints or systemic issues under review, we have developed a framework of 9 principles of good tax administration. We use these principles to identify and highlight where tax or superannuation administration may need to be improved, as well as helping us select the issues for systemic review, in consultation with the community and tax sector.

Further details on the principles of good tax administration can be found on our website: [www.taxombudsman.gov.au/publications](http://www.taxombudsman.gov.au/publications)

## Principles of good tax administration

**Ease of access**

**Clarity of communication**

**Consistency (and prescribed discretion)**

**Certainty**

**Getting it right**

**Humanity, empathy and respect**

**Simplicity and low cost of compliance**

**Putting it right / accountability**

**Transparency**



# Key themes in our plan

There are several key themes running through our plan for the next four years.

These include:



## Improving the customer experience

In the last year, we successfully cleared the backlog of complaints which had been waiting too long to be resolved. This has given us an excellent platform to build a far better customer experience for people who need to use our services. This means responding more quickly to complaints and improving how we communicate with our customers. We have developed a new operating model and new processes, which will be tested this year, and which aim to streamline how we investigate and resolve complaints.



## Making ourselves better known and trusted

We believe there is unmet demand for our complaints service within the community. As a public service, we have a duty to be accessible and available to all. We need to do more to reach those not yet aware of us or not confident to lodge a complaint with us. It can be stressful challenging the ATO and we know we need to build community trust to help taxpayers resolve their complaints through our free, fair and independent service.



## Enhancing the quality of our investigations

While the focus of the last year was on clearing the complaints backlog, we now want to balance quantity with continual improvement in the quality of our complaint investigations. We are developing a new quality assurance framework and providing our investigators with new tools and enhanced support to actively manage their casework. We are also adopting new guidelines on how we work with the ATO on both complaints and reviews, to provide the best possible outcomes in the shortest timeframes.



## **Making better use of our data and insights**

Through our complaints service, we have a useful window into where problems or systemic issues may be arising within tax administration. Our data can highlight new or emerging issues or ongoing themes which can be used to drive improvement. We know we can make better use of that data. We plan to develop new insights reports, so we can share emerging complaints trends – the key themes and new issues for attention. We plan to match our data with ATO/TPB data and stakeholder feedback to spot trends early. We also recognise the power of storytelling. We want to use our complaints as anonymised case studies, to exemplify issues and the human impact of when tax administration goes wrong, to drive improvement and reform.



## **Offering thought leadership on tax administration and reform**

As an independent scrutineer of tax administration, we should have a voice in the public discourse on what is working and where reform is needed. We plan to increase our contributions to public and Parliamentary debate, offering insights from the expertise we hold within the agency. Where appropriate we will also lead the debate and bring voices from across the sector together to consider key issues on tax administration or the integrity of the system, sharing ideas and suggestions for change.



## **Increasing transparency and accountability**

One way in which we can contribute to the integrity of the tax system is by shining a light on areas of concern. Transparency supports integrity and accountability. We plan to publish more information about the complaints we see, the suggested actions and formal recommendations we make to the ATO and TPB, and what they do with those recommendations. This will include publishing where our suggestions or recommendations are not agreed, either on individual complaints or from our systemic reviews. Our recommendations are not enforceable, but those that are not implemented will be made visible in our publications and on our website, for the scrutiny of everyone with an interest.

Where our recommendations are agreed, it is not always clear to the sector or the community what happens next. We track the progress of all agreed recommendations on a quarterly basis and plan to increase the scrutiny of that tracking. We have also started publishing the implementation timeframes for all agreed recommendations in our Annual Report and on our website. We will highlight where implementation dates have changed and will explore with the ATO how we measure whether the action taken has effectively addressed the original problem identified. We will also provide a report to the Audit and Risk Committee of the ATO on the progress of all our agreed recommendations, as its remit includes assuring progress on all external scrutiny agencies' recommendations.



## Resources, capacity and workforce

Our informal motto is “small team – big impact”. We have limited resources with which to fulfil a sizeable remit. We need to make very deliberate decisions about how we use those resources. In the last year, we have restructured our workforce to more closely align with other ombudsman agencies. That has resulted in some work being undertaken at different levels as well as the creation of new roles and bringing in of new capabilities. In particular, we have deployed more people into our Reviews team, who undertake the in-depth systemic reviews on the health of the tax system. This is where we make our most strategic impact.

Some of these changes have had an impact on our workforce and how we operate and we are committed to supporting our people through the changes. We also plan to significantly increase our investment in our workforce – to support their development and wellbeing. Much of our learning and development was put on hold last year to address the complaints backlog. That means we need to refresh and rebuild our learning and development plans for our people, looking at the skills and experience they need to fulfil their roles now and into the future, and to support their longer-term career goals. For all employees, we want to make their time in our agency a fulfilling and enjoyable experience.

We will also continue to invest in the systems we use to support our work. Technology is a great enabler in complaints management, and we are continuing to enhance our case management system introduced in 2024. We are also starting to introduce the use of artificial intelligence (AI) in a planned and careful way, noting the risks as well as opportunities, and in line with whole-of-government approaches. We publish our AI policy on our website at [www.taxombudsman.gov.au/about-us/corporate-information](http://www.taxombudsman.gov.au/about-us/corporate-information).

Finding a sustainable funding model remains a priority following an external review of our resourcing last year, sponsored by the Treasury. The findings are informing advice to Government on our future funding needs.





## **Broadening and deepening our community and stakeholder engagement**

The last year has taught us a lot about the benefits of working in partnership with a broad range of community organisations, key stakeholder groups and tax practitioners. Our work on financial abuse within the tax system would not have been possible without the extraordinary work of key community organisations and academic researchers who helped us understand the scale and impact of the abuse and introduced us to people with lived experience. Equally, our work on the ATO's registered agent phone line was informed by all the tax and accounting professional bodies as well as individual agents getting involved and sharing their views.

In the next four years we plan to broaden and deepen our engagement with our stakeholders, to ensure we can more fully understand all views and perspectives on tax administration. Key stakeholders can also help us to reach all tax practitioners and the wider community, including Culturally and Linguistically Diverse audiences and First Nations people.

In the last year we agreed a new protocol and guidelines for how we work with the ATO. These supported our aim to reset the relationship and improve how we work together, while recognising our respective independence. Wherever possible, we seek to work in a positive and collaborative fashion with the ATO and TPB for the benefits of the community and the tax profession. Where we can work well together, the quicker we can achieve resolution of complaints and address systemic issues. Where we can understand their operating context, the more likely our recommendations are to be practical and implementable, thereby driving system improvement. Where we can't find common ground, we will provide transparency on the differing points of view through our reports and publications.

We also continue to grow our relationships and influence within the APS, with Government and Parliament. We provide our reports to Government and relevant Parliamentary Committees and seek to inform their thinking, where appropriate. Our liaison with the Treasury has grown in recent years and this has proved useful in sharing insights and contributing to policy making.

We gain a lot of value from working with and learning from our peer agencies. We are a member of the International Ombudsman Institute and have joined online forums with international counterparts to learn from their experience and practice. We are also a member of the Australia and New Zealand Ombudsman Association, which includes industry as well as Parliamentary Ombudsmen. We also meet regularly with all other Commonwealth Inspectors-General and with other Commonwealth integrity agencies. I am especially grateful to my peers for the warm welcome they gave me on my appointment and their generosity in sharing experiences, lessons learned and challenges in the spirit of co-operation and collaboration.





**Figure 1 – Participants in the tax system and their functions**



Our purpose is to improve the fairness and integrity of tax and superannuation administration in Australia.

- Key activities
- Complaints
- Reviews
- Advice
- Awareness
- Relationships
- Organisational development

Strategic priorities	Improve communications to complainants	Focus reviews on areas of broadest community interest	Increase the transparency of what we do	Increase public awareness of the Ombudsman complaints service	Grow our influence in Government, the public service, and the tax profession	Prioritise how we spend our resources	Develop workforce capability
	Improve customer service levels to taxpayers raising complaints with us	Use a short, sharp, and focused approach to reviews	Keep Government and Parliament informed on the activities of the agency	Increase the transparency of what we do	Build trust with key stakeholders	Embed our new operating model	Develop, engage and nurture our workforce
	Increase public awareness of the Ombudsman complaints service	Enhance the impact of our reviews and recommendations		Improve the accessibility of our communications	Develop alliances and partnerships with community organisations	Develop and embed new performance measures	Improve internal communications and change management
	Work collaboratively with the ATO/TPB to resolve taxpayer complaints	Continue to improve the accessibility of our written reports			Adopt a strategy of “no surprises” with all stakeholders	Refresh our workforce strategy and plans	Develop our governance and disciplined decision making

FY26 deliverables	Embed our new complaints operating model, process and guidelines	Continue to embed and enhance the new review process and report style	Develop relationships with Government Ministers and their teams	Complete the rebranding to Tax Ombudsman	Systematise stakeholder engagement	Seek a sustainable solution to our funding requirements	Develop a workforce strategy and plan
	Improve our written communications to complainants online, in letters and SMS messages	Broaden the use of all available levers of influence to achieve impact	Build up relationships with Parliament and MPs (and their offices)	Expand our use of social media and evaluate	Establish and schedule fortnightly stakeholder engagement and events	Decide on a future shared services/payroll provider and manage the transition	Develop and execute a plan to build management capability
	Manage similar complaints together to achieve a swifter and more consistent resolution	Sharpen the follow up of and publish the ATO’s implementation plans on agreed recommendations and assure the intended outcome	Increase transparency of areas of disagreement with the ATO	Continue to rebuild and enhance our website	Develop approaches to better understand our stakeholders’ experience	Develop and deliver a new ICT roadmap	Develop and execute a plan to invest in staff capability
	Enhance the quality of complaint investigations		Provide advice to government on financial abuse within the tax system	Increase thought leadership outputs	Keep building relationships with the ATO and TPB	Develop a roadmap of enhancements to our case management system	Enhance internal consultation and transparency
	Refresh the quality assurance framework to support quality improvement and measurement		Develop reporting of structured insights and data-led story telling	Leverage insights reporting and data-led storytelling in communications	Keep building and deepening key tax sector and community organisation relationships	Enable ICT and AI to leverage data for reporting and story telling	Continue to improve internal communications and management of change
	Develop complaint tools, templates and dashboards to support performance		Publish a Statement of Intent in response to a Statement of Expectations from the Assistant Treasurer	Develop a public awareness campaign	Leverage our stakeholder relationships to amplify our voice and extend our reach	Develop new process support tools	Continue to invest in staff wellbeing
	Develop insights reporting and data led story telling			Develop plans for community roadshows, forums and outreach	Keep building key Government, Parliament and public service relationships	Embed our new KPIs and adapt as necessary	Develop and execute a plan to monitor and manage staff attrition within budget
				Develop and deliver plans for culturally and linguistically diverse and First Nations community engagement	Measure stakeholder satisfaction	Continue to develop appropriate internal and individual performance measures and keep under review	Develop talent management and succession plans
				Measure community and tax profession awareness of our services		Create new reporting dashboards and reports	Improve measurement of employee engagement
							Develop the new Executive Team

KPIs	KPI 1 & 2: Turnaround times for finalisation of complaints	KPI 4: Number of systemic reviews completed and published	KPI 7: Stakeholder satisfaction survey results	KPI 8: Public awareness survey results	KPI 7: Stakeholder satisfaction survey results
	KPI 3: Customer satisfaction survey results	KPI 5: % of review recommendations agreed			
		KPI 6: % of review recommendations implemented within agreed timeframes			


# Our operating context

## 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.

As an independent oversight agency we contribute to developing the public's trust in government and the public service. Public trust is an essential element of the social contract between the Government and the community and that trust has come under pressure in recent years.

Our tax system is reliant on public trust and voluntary compliance. More than 90% of us pay our tax on time and such a high level of compliance is based on the shared belief that the tax system is fair and there is a level playing field for all. Knowing there is an Ombudsman overseeing the administration of the ATO and TPB should contribute to the assurance to the community that there is a level playing field. But where failings in administration do occur, it is important for all taxpayers to know there is an independent body to whom they can seek help and who can hold the ATO and TPB to account.



**More than 90% of us pay our tax on time and such a high level of compliance is based on the shared belief that the tax system is fair and there is a level playing field for all.**

The growth in uncollected tax debt in Australia and the resultant prioritisation of debt collection by the ATO has contributed to the environment in which we operate. Many thousands of individual and small business taxpayers have faced more robust debt collection at a time when they are in financial distress. The collection of tax that is legally due is essential and we support the ATO's focus on reducing the debt book, especially from those seeking to avoid their obligations or who seek unfair advantage over competitors by delaying or not paying their tax.

We do, however, have ongoing concerns on how the debt is collected and the impact on taxpayers who are trying to do the right thing. The ATO does have administrative powers to offer relief for taxpayers who are facing financial difficulty and we continue to encourage them to use those powers, with empathy, as the community rightly expects. We expect all aspects of debt collection to continue to be a key driver of complaints and to feature in our systemic reviews in the next four years.


The degree of financial stress and growing inequalities within the community also creates important context for our work. There are many Australians doing it tough in current economic conditions and many Australians facing a range of vulnerabilities, some temporarily and others permanently. Meeting tax obligations or engaging with the ATO at a time of vulnerability can create significant anxiety and concerns. The ATO has recognised this and is developing a Vulnerability Framework to shape its services to taxpayers experiencing different forms of vulnerability. Our work will continue to examine how the ATO engages with taxpayers experiencing vulnerability at an individual level and also at a cohort level. For example, our systemic reviews workplan includes how the ATO manages its engagement with First Nations taxpayers.

It is important for the ATO to recognise the power imbalance in its relationship with taxpayers and how that can impact on taxpayer behaviour. Some taxpayers can find contact from the ATO to be scary and others may not have the capacity to engage with the ATO while they are addressing other issues or trauma. Building the right capability and flexibility to be able to serve the whole community is a responsibility for the ATO as a public service authority and essential for it to retain public trust. We will keep this front and centre in our work and conversations with the ATO.

The context for tax agents is also shifting. Across the globe, tax is increasingly being digitised and automated. This is due to have a significant impact on the tax agent market and agents' workload. The ATO has been a leader in the use of technology in tax for many years. However, we have been hearing increasing frustration from agents about the service they receive from the ATO online as well as by phone. We undertook an examination of the registered agent phone line in 2025 and propose a similar examination of online services for agents in the next year.

We have also commented on the strategic relationships between the ATO and the agent community, including their professional bodies and representative groups. The relationship between these key actors is a critical factor in maintaining the health of the tax system. We have heard many reports of a deterioration in that relationship that we would like to see efforts made to rebuild. Currently 62% of individual taxpayers and more than 95% of entities choose to use an agent to manage their tax or to lodge their returns. Agents' work with their clients contributes to the high degree of voluntary compliance and ongoing engagement of taxpayers with their tax obligations. Agents play a vital role in the tax system of Australia and the ATO should demonstrate publicly how they value agents' contribution to the tax system.





**The degree of financial stress and growing inequalities within the community also creates important context for our work.**

A new Code of Conduct for tax agents was also introduced in 2024 and new reporting requirements have been phased in. We will work with the TPB to provide the sector with assurance that the promised proportionate approach to breaches of the Code is delivered. We will also continue to receive feedback from agents on the administrative impact from the Code changes.

Finally, Artificial Intelligence (AI) is likely to make significant changes to our operating environment (like everyone else's) in the coming years. As an oversight agency, we need to observe and scrutinise how the ATO and TPB deploy AI within their administration. This will likely require our workforce to adopt new skills and methods. It is likely that use of AI will create new types of complaints from taxpayers, and it is equally likely that AI will be used by complainants. This poses a risk as we seek to ensure the complaints are genuine and evidence based. But AI may also be an opportunity for complainants to form a stronger complaint case. Internally, we will test and adopt AI in our administration to help streamline our complaints work and in our enabling functions. We will not be using AI in decision-making. Our plans will be guided by the policy for the responsible use of AI in government and other guidance as developed (refer to [www.digital.gov.au](http://www.digital.gov.au))

# Our capabilities

## Our people

Our people are our core capability. Our services and outcomes rely on the hard work, passion and commitment of our small team. That is why increasing investment and support to our people is one of the key themes in our plan.

During 2024, we undertook a review of our capabilities, notably the relevant skills needed within our workforce to achieve our strategic goals. We identified considerable strengths in our workforce in their technical knowledge of tax law and administration, investigation skills and problem solving.

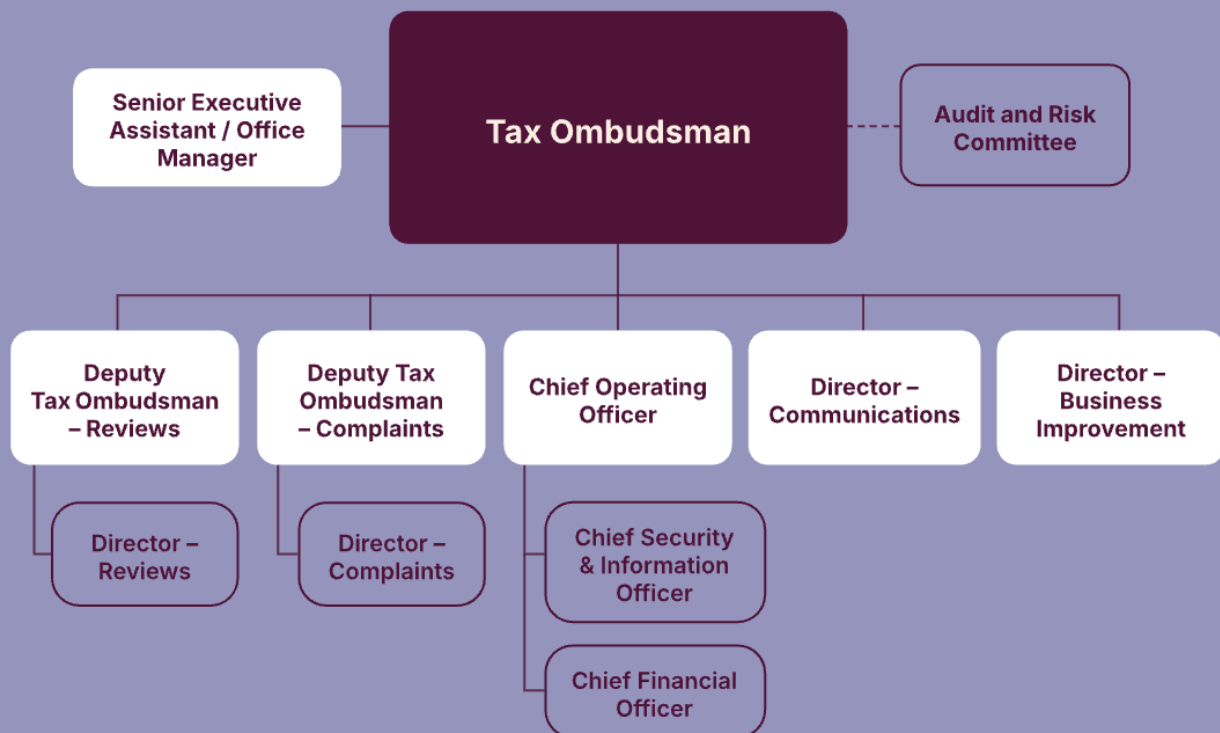
We also identified some gaps in our skillsets which included: data/analytics, policy and communications. We are developing a workforce strategy and plan to determine how we fill those gaps. We have already recruited to fill some of them in the last year.

Managing complaints can sometimes be stressful. In support of our people, we have already undertaken training to help them build resilience as well as how to manage unacceptable customer conduct. Our learning and development plans will extend to include approaches to employee wellbeing, noting that complaint handling can create vicarious trauma. As with our recommendations to the ATO, we will ensure our relevant staff are trained to be trauma informed and know how to support customers experiencing domestic or family violence or financial abuse.

We have made a commitment to our people leaders that we will invest in their management skills through formal and informal learning and support their development through coaching on the job. This was an action from our employee census results.



**Figure 2 – Our organisational structure**



Our team is made up of three main functions:

- Complaints
- Reviews
- Enabling services, including communications, operations and business improvement

The Accountable Authority is Ruth Owen, CBE. She is supported by two deputies:

- Duy Dam – Deputy Tax Ombudsman – Reviews
- Victoria Haffey – Deputy Tax Ombudsman – Complaints

## Our resources

Our financial position has been an ongoing risk for the agency, with funding remaining flat and complaints volumes increasing. The agency has made an operating loss in recent years, drawing on cash reserves. In the Commonwealth Government Budget 2024, the agency received a one-off injection of funding while an external review of funding needs was carried out, sponsored by the Treasury. The findings of that review will inform advice to Government for future Budget decisions.

In the meantime, we used the one-off funding to clear the backlog of complaints and to ensure we had a sustainable operating model going forward. We have increased our discipline on making best use of available resources. We have limited our expenditure on external contracts, streamlined our processes and increased productivity by 31%.

We continue to seek a sustainable funding model to deliver sufficient resources to enable us to fulfil our statutory remit and to maximise the impact we have on the integrity of the tax system. We will also continue to drive efficiency and budget discipline to ensure every dollar is spent wisely.



# Our strategic priorities, FY26 deliverables and key performance indicators

We have identified the strategic priorities for the next 4 years which will achieve our purpose and our priorities for the next 12 months. These are mapped below against our four key activities and two areas of focus. We have changed some of our key performance indicators (KPIs) for the year ahead and continue to refine how we measure our success.

**Our purpose is to improve the fairness and integrity of tax and superannuation administration in Australia**



**Investigate and help resolve complaints from taxpayers or tax practitioners in a timely and efficient manner**

Strategic priorities	2025-26 deliverables	Key performance indicators
<ul style="list-style-type: none"> <li>• <b>Improve customer service levels to taxpayers raising complaints with us</b></li> <li>• <b>Improve communications to complainants</b></li> <li>• <b>Increase public awareness of the Tax Ombudsman complaints service</b></li> <li>• <b>Work collaboratively with the ATO / TPB to resolve taxpayer complaints</b></li> </ul>	<ul style="list-style-type: none"> <li>• Embed our new complaints operating model, process and guidelines</li> <li>• Improve our written communications to customers online, in letters and SMS messages</li> <li>• Manage similar complaints together to achieve swifter and more consistent resolution</li> <li>• Enhance the quality of complaint investigations</li> <li>• Refresh the quality assurance framework to support quality improvement and measurement</li> <li>• Develop complaint tools, templates and dashboards to support business performance</li> <li>• Develop insights reporting and data led story telling</li> </ul>	<p><b>KPI 1 &amp; 2:</b> Turnaround times for finalisation of complaints</p> <p><b>KPI 3:</b> Customer satisfaction survey results</p>





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

Strategic priorities	2025-26 deliverables	Key performance indicators
<ul style="list-style-type: none"><li>• <b>Focus reviews on areas of broadest community interest</b></li><li>• <b>Use a short, sharp and focused approach to reviews</b></li><li>• <b>Enhance the impact of our reviews and recommendations</b></li><li>• <b>Continue to improve the accessibility of our written reports</b></li></ul>	<ul style="list-style-type: none"><li>• Continue to embed and enhance the new review process and report style</li><li>• Sharpen the follow up of and publish the ATO's implementation plans on agreed recommendations and assure the intended outcome</li><li>• Broaden the use of all levers of influence to achieve impact</li></ul>	<p><b>KPI 4:</b> Number of systemic reviews completed and published</p> <p><b>KPI 5:</b> % of review recommendations agreed</p> <p><b>KPI 6:</b> % of review recommendations implemented within planned timeframe</p>



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

Strategic priorities	2025-26 deliverables	Key performance indicators
<ul style="list-style-type: none"><li>• <b>Increase the transparency of what we do</b></li><li>• <b>Keep Government and Parliament informed on the activities of the agency</b></li></ul>	<ul style="list-style-type: none"><li>• Develop relationships with Government Ministers and their teams</li><li>• Build up relationships with Parliament and MPs (and their offices)</li><li>• Increase the transparency of areas of disagreement with the ATO</li><li>• Provide advice to Government on financial abuse in the tax system</li><li>• Develop reporting of structured insights and data-led story telling</li><li>• Publish a Statement of Intent in response to a Statement of Expectations from the Assistant Treasurer</li></ul>	<p><b>KPI 7:</b> Stakeholder satisfaction survey results</p>



## Raise awareness of our oversight role and promote the integrity of the tax system

Strategic priorities	2025-26 deliverables	Key performance indicators
<ul style="list-style-type: none"> <li>• Increase public awareness of the Tax Ombudsman complaints service</li> <li>• Increase the transparency of what we do</li> <li>• Improve the accessibility of our communications</li> </ul>	<ul style="list-style-type: none"> <li>• Complete the re-branding to Tax Ombudsman</li> <li>• Expand our use of social media and evaluate</li> <li>• Continue to rebuild and enhance our website</li> <li>• Increase thought leadership outputs</li> <li>• Leverage insights reporting and data led story telling in communications</li> <li>• Develop a public awareness campaign</li> <li>• Develop plans for community roadshows, forums and outreach</li> <li>• Develop and deliver plans for culturally and linguistically diverse and First Nations community engagement</li> <li>• Measure community and tax profession awareness of our services</li> </ul>	<p><b>KPI 8:</b> A new measure of public awareness is being baselined in FY26</p>



## Build and maintain strong stakeholder relationships

Strategic priorities	2025-26 deliverables	Key performance indicators
<ul style="list-style-type: none"> <li>• Grow our influence in Government, the public service, and the tax profession</li> <li>• Build trust with key stakeholders</li> <li>• Develop alliances and partnerships with community organisations</li> <li>• Adopt a strategy of “no surprises” with all stakeholders</li> </ul>	<ul style="list-style-type: none"> <li>• Systematise stakeholder engagement</li> <li>• Establish and schedule fortnightly stakeholder engagement and events</li> <li>• Develop approaches to better understand our stakeholders’ experience</li> <li>• Keep building relationships with the ATO and TPB</li> <li>• Keep building and deepening key tax sector and community organisation relationships</li> <li>• Leverage our stakeholder relationships to amplify our voice and extend our reach</li> <li>• Keep building key Government, Parliament and public service relationships</li> <li>• Measure stakeholder satisfaction</li> </ul>	<p><b>KPI 7:</b> Stakeholder satisfaction survey results</p>



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

Strategic priorities	2025-26 deliverables	Key performance indicators
<ul style="list-style-type: none"> <li>• <b>Prioritise how we spend our resources</b></li> <li>• <b>Embed our new operating model</b></li> <li>• <b>Develop and embed new performance measures</b></li> <li>• <b>Refresh our workforce strategy and plans</b></li> <li>• <b>Develop workforce capability</b></li> <li>• <b>Develop, engage and nurture our workforce</b></li> <li>• <b>Improve internal communications and change management</b></li> </ul>	<ul style="list-style-type: none"> <li>• Seek a sustainable solution to our funding requirements</li> <li>• Decide on a future shared services/ payroll provider and manage the transition</li> <li>• Develop and deliver a new ICT roadmap</li> <li>• Develop a roadmap of enhancements to our case management system</li> <li>• Enable ICT and AI to leverage data for reporting and story telling</li> <li>• Develop new process support tools</li> <li>• Embed our new KPIs and adapt as necessary</li> <li>• Create new reporting dashboards and reports</li> <li>• Continue to develop appropriate internal and individual performance measures and keep under review</li> <li>• Develop a workforce strategy and plan</li> <li>• Develop and execute a plan to build management capability</li> <li>• Develop and execute a plan to invest in staff capability</li> <li>• Enhance internal consultation and transparency</li> <li>• Continue to improve internal communications and management of change</li> <li>• Continue to invest in staff wellbeing</li> <li>• Develop and execute a plan to monitor and manage staff attrition within budget</li> <li>• Develop talent management and succession plans</li> <li>• Improve measurement of employee engagement</li> <li>• Develop the new Executive Team</li> </ul>	

# Strategic key performance indicators (KPIs) and measurement

KPI	Measure	Target FY26	FY27	Data source
KPI 1	Resolving complaints in a timely way	Finalise 60% of the complaints received from 1 July 2025 within 50 calendar days	Finalise 60% of the complaints received from 1 July 2026 within 40 calendar days	The measure will be tracked through our case management system. The measure excludes cases transferred to the ATO to resolve in the first instance.
KPI 2	Resolving complaints in a timely way	Finalise 85% of complaints received from 1 July 2025 within 80 calendar days	Finalise 85% of complaints received from 1 July 2026 within 70 calendar days	The measure will be tracked through our case management system. The measure excludes cases transferred to the ATO to resolve in the first instance.
KPI 3	Customer satisfaction survey results	65% 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.
KPI 4	Number of systemic reviews completed and published	4 reviews completed and published	4 reviews completed and published	Manual data from our review workplan. Review reports will be published on the Tax Ombudsman website.
KPI 5	% of systemic review recommendations agreed	80% of recommendations agreed	80% of recommendations agreed	Manual data based on reporting from the ATO and TPB.  Note: while the Tax Ombudsman 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 to our recommendations.
KPI 6	Systemic review recommendations implemented within planned timeframe	90% of recommendations implemented within planned timeframe	90% of recommendations implemented within planned timeframe	Upon agreeing to a recommendation, the ATO provides its implementation plans which include expected timeframes. We then receive quarterly updates on implementation status. This measure tracks the percentage of recommendations with an

				implementation timeframe that became due in the period that have been implemented. Recommendations where a revised date is sought and agreed will be counted as having failed this KPI.
<b>KPI 7</b>	Stakeholder satisfaction	90% of stakeholders are satisfied with the quality of the Tax Ombudsman's work	90% of stakeholders satisfied with the quality of the Tax Ombudsman's work	Based on the results of a feedback survey distributed to key stakeholders by the office of the Tax Ombudsman.
<b>KPI 8</b>	Public awareness	% of the public are aware of the Tax Ombudsman service – to be baselined in FY26	% of the public are aware of the Tax Ombudsman service – to be agreed following completion of baseline measurement	Based on the results of a community survey by an independent research organisation.





# Our risk oversight and management systems

## 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 the Commonwealth Risk Management Policy 2023.



## Accountabilities and governance

We are all responsible for managing risks within our organisation. Following a review of our risk management, we are seeking to build risk management into our everyday business and governance.

Our risk framework requires risk owners to be responsible for risk identification and related controls and treatment plans.

Our Assistant Director – Governance, Risk and Compliance coordinates our risk register and works with risk owners to review risk appetite, mitigations and controls.

In addition, we have an independent Audit and Risk Committee (ARC) which is an important element of our governance. The ARC chair and members are appointed by the Accountable Authority, as required by the PGPA Act. Its membership is fully independent of our office and is governed by its own charter. The ARC provides valuable assurance and advice to the Accountable Authority.

We periodically review the composition of the ARC, in accordance with best practice and the Committee Charter, to manage appropriate tenure and to ensure that it continues to deliver on its important governance role. The ARC also undertakes a self-assessment once a year, the results of which inform future agendas and ways of working.

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



## Integrity framework

With the commencement of the National Anti-Corruption Commission from 1 July 2023, we are defined as 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
<b>Inability to deliver an effective and efficient complaints service</b>	The agency needs to deliver acceptable service levels to the community. Having cleared a substantial backlog of complaints in FY25, we need to avoid any new backlogs developing and to maintain strong service standards.	The agency has adopted a new complaints operating model, with new streamlined processes and tools, to achieve sustainable levels of service into the future. We are also testing new complaints guidelines with the ATO, to ensure we work effectively and within agreed timeframes to resolve customers' complaints.  Our new KPIs and internal measures will help us test and set appropriate and sustainable expectations for the resolution of straightforward and complex complaints.
<b>Lack of sustainable funding</b>	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, following an external review sponsored by the Treasury. 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 reduce costs.
<b>Ability to attract and retain the necessary capabilities</b>	We are reliant on our committed, resilient and skilled workforce to achieve our purpose. Some of our planned strategic changes will drive attrition in the next 2 years, which needs to be carefully managed. We have also identified some key skill gaps we need to fill.	We are developing a workforce strategy and plan to define the roles and skills we need for the future. The strategy will identify how best to fill key roles and attract talent.  Our Executive is also closely monitoring attrition to ensure we meet budget while also retaining the key skills required to fulfil our purpose. In addition, our employee engagement work is looking at how we support our workforce. This work will be informed by our employee census results.

Risk	Description	Management strategy
<b>Lack of strategic influence</b>	<p>We operate within a complex stakeholder environment and to achieve our purpose, we must be able to engage with and influence multiple stakeholders, often with conflicting viewpoints. The powers of the Tax Ombudsman 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.</p>	<p>We have built good working relationships within the tax profession and with key community organisations. We have plans to strengthen these, including through gaining greater insights into their experience of the tax system.</p> <p>As an independent agency, we work at arm's length from government. We need to build our influence across government and Parliament to ensure our views are heard and heeded.</p> <p>We have adopted a new approach to our systemic reviews, keeping them short and sharp and focused on matters of most interest to the broad community. Our reports are written to be accessible and easy to read for all, and we continue to refine our writing style to maximise their audience and impact.</p> <p>We have reset our relationship with the ATO through a revised protocol and new guidelines to see us working more effectively together to achieve our shared goals and to play our respective roles in the integrity of the tax system. This should result in our recommendations being relevant, achievable and therefore agreed and implemented.</p>
<b>Threats to data and information security</b>	<p>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.</p>	<p>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 Chief Information &amp; Security Officer, who is further supported by an external expert third party. We have increased our cyber security penetration testing as a result of the increased threat landscape. We have also agreed additional monitoring of our staff's access to the ATO's systems.</p>
<b>Failure to meet legal, compliance and integrity requirements</b>	<p>As a micro agency, we have limited resources to ensure we meet all our statutory obligations, including reporting requirements applicable to all Commonwealth agencies.</p> <p>We only have a very limited shared services model with the Treasury, so we bear the risks of managing our own payroll service and financial processes and controls.</p>	<p>As an integrity agency, we prioritise our compliance with all legal and integrity obligations.</p> <p>Our strategy is to move to a shared services provider who will have the skills and capacity to manage some of our key enabling functions with some economies of scale.</p> <p>We take a risk-based approach to all other compliance and reporting requirements, based on available resources.</p>

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