

# Commonwealth Child Safe Framework - Annual Statement of Compliance 2025

The Tax Ombudsman is committed to fostering a culture of child safety and well-being. In accordance with the Commonwealth Child Safe Framework, we have conducted a Child Safety Risk Assessment for 2025 and determined the risk to be low. The assessment concluded that the evaluation and identification of risks to the safety and protection of children and young people was conducted thoroughly, and the measures implemented to alleviate those risks are appropriate.

The Tax Ombudsman's functions rarely involve direct contact with children. Where there are interactions, they are likely to be brief, incidental to interactions with adults, and/or undertaken in a public environment or under the supervision of other people. Most interactions with or about children occur in the performance of the following functions:

- Handling complaints made by children, or on behalf of a child by a parent or guardian,
- Undertaking community engagement activities.

Our staff members recognise the significance of safeguarding the wellbeing and safety of children participating in activities or events organised by our office. We are committed to continuously improving our practices and policies to ensure a safe environment for children through ongoing development and education. The Commonwealth Child Safe Framework e-learning module has been implemented as a mandatory requirement for all staff to complete.

We have adopted the 10 National Principles for Child Safe Organisations within our independent Commonwealth Child Safe Framework. This Framework clearly outlines the expectations for all employees to consistently demonstrate ethical and responsible behaviour towards children and young people.

We will continue to regularly review our practices and integrate child safety initiatives into our organisational culture. We will ensure that our employees remain informed about the requirement of the Commonwealth Child Safe Framework, including the National Principles for Child Safe Organisations.