



Australian Government
Inspector-General of Taxation
Taxation Ombudsman

ANNUAL REPORT

2023–24



Inspector-General of Taxation and Taxation Ombudsman

Annual Report for the financial year ended 30 June 2024

September 2024

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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.

Artwork used with permission from Kayannie Denigan, Luritja artist



Australian Government

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27 September 2024

The Hon Stephen Jones MP
Assistant Treasurer and Minister for Financial Services
Parliament House
CANBERRA ACT 2600

Dear Minister

ANNUAL REPORT FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

I am pleased to present to you the Annual Report of the Inspector-General of Taxation and Taxation Ombudsman (IGTO) for the financial year ended 30 June 2024. This report has been prepared for the purposes of section 46 of the *Public Governance, Performance and Accountability Act 2013* and in accordance with section 41 of the *Inspector-General of Taxation Act 2003*.

In addition, and as required by the Commonwealth Fraud Control Framework, I certify that I am satisfied that the IGTO has in place appropriate fraud control mechanisms that meet the IGTO's needs and that comply with the guidance applying in the financial year ended 30 June 2024.

Yours sincerely,

A handwritten signature in blue ink, appearing to read 'Ruth Owen', with a horizontal line underneath.

Ruth Owen CBE
Inspector-General of Taxation and Taxation Ombudsman

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Part 1

Inspector-General of Taxation and Taxation Ombudsman report

Review by the Inspector-General of Taxation
Overview of the agency

Part 1 – Inspector-General of Taxation and Taxation Ombudsman report

Review by the Inspector-General of Taxation



I am pleased to present the Annual Report for the Office of the Inspector-General of Taxation and Taxation Ombudsman (IGTO) which includes details on our performance and achievements during the financial year ended 30 June 2024 (FY24).

It is my privilege to have been appointed Inspector-General of Taxation, to lead this agency to deliver services to the community and improvements to the administration of the tax and superannuation systems for the benefit of all Australians.

I commenced my role on 15 July 2024 and therefore this report provides information about the period under the leadership of the previous Inspector-General, Karen Payne. I would like to pay tribute to the significant contribution that Ms Payne made to the agency.

Under Ms Payne's leadership, the agency made a number of significant enhancements to its operations, including investment in new technology and a deeper focus on the quality of investigations. Ms Payne always provided candid advice to Government and Parliament in respect of the opportunities to improve the tax system as well as full transparency on the operations of the office of the IGTO.

Ms Payne led the agency through the COVID-19 pandemic, building policies and practices that reinforced agency resilience to ensure the wellbeing of our people and to support the needs of the Australian community to deal with the unprecedented impacts of the pandemic. The pandemic led to a number of new areas for the agency to investigate and required the agency to pivot in response to changing circumstances and priorities. Under her leadership, the agency examined processes relating to key community support measures such as JobKeeper, JobMaker, Boosting Cash Flow and early access to superannuation to ensure that people who were eligible were able to access the support available to them.

Ms Payne also established the agency as an integral part of the tax system's governance framework. The IGTO is now formally recognised as an integrity agency within the Commonwealth. Its performance outcomes are also formally recognised as contributing to the integrity and fairness of tax administration.

Key achievements in FY24

In FY24, the agency celebrated its 20th anniversary. It was an important milestone and the team were delighted to mark the occasion with a small celebratory event attended by the Minister, the Hon Stephen Jones MP, and a number of key stakeholders in the tax system.

In FY24, the agency:

- received 1,705 complaints and commenced 1,461 dispute investigations. This represents a 12% increase in complaint receipts, and a 43% increase in investigations commenced when compared to FY23. We finalised 1,193 dispute investigations, a 42% increase over the last financial year
- released four public reports examining a range of issues including small business litigation funding, tax identity fraud, the Commissioner's general powers of administration, and the Commissioner's remedial power

- implemented a new case management system that is tailored to our investigation processes and enables greater and more efficient interaction with the ATO as well as taxpayers who seek our assistance
- augmented our triage processes to provide earlier contact and assurance to taxpayers that we have received their complaint and to engage with them about any time-sensitive or hardship issues that may require priority investigation
- improved our investigation processes to enhance overall efficiency of our engagement with the ATO to reduce information requests and investigation timeframes.

Opportunities to improve

In my first few weeks, I have had reinforced to me the importance of the role of the agency in upholding the integrity of the tax and superannuation systems, and in opportunities for ongoing systemic improvement.

I have also heard that, like all organisations, there are opportunities for us to improve the way we work and to be more efficient, effective and impactful. Our complaints service is not delivering at acceptable levels or meeting community expectations.

Our plans to address those areas for improvement are published in our Corporate Plan.

I am very excited about the opportunity for the IGTO agency to increase its impact and deliver a better service to taxpayers and the community during my tenure. We operate in a complex environment with multiple stakeholder interests and I look forward to working with all stakeholders to drive improvements in the tax and superannuation systems for the benefit of the community.

Vale Mr David Vos AM, the inaugural Inspector-General

Sadly, we learned of the passing of the inaugural Inspector-General Mr David Vos AM in early 2024. Among his many contributions to the community, Mr Vos established the agency as a credible voice on tax administration matters. During his tenure, he earned a reputation for candid and fearless advice, and was sometimes referred to as the David who oversaw Goliath. We offer our sincere condolences to his wife and family.

Accountable Authority

Karen Payne was appointed as the IGT by the Governor-General commencing on 6 May 2019 for a term of 5 years ending 5 May 2024. Her statutory term concluded on 5 May 2024.

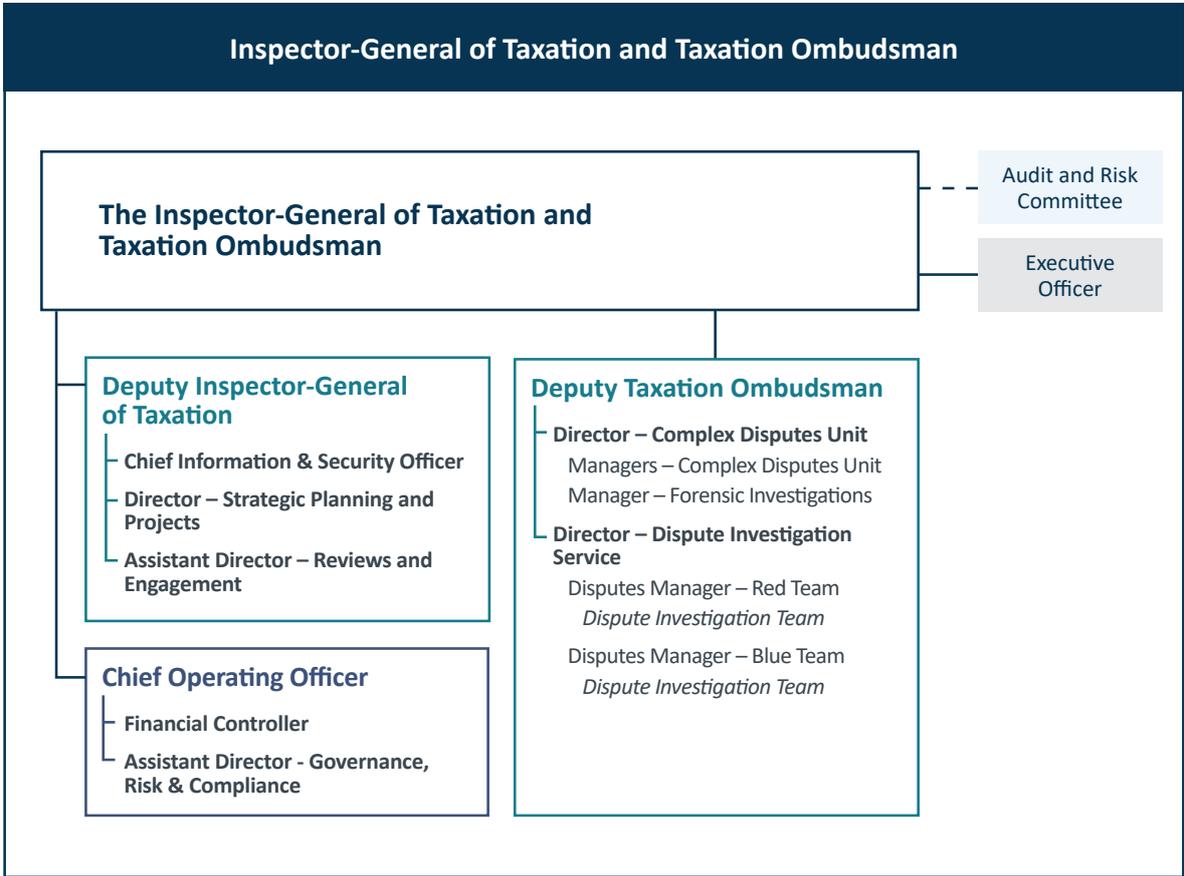
David Pengilley was appointed as the acting IGT from 6 May 2024 pending the appointment of a full time IGT in July 2024.

Table 1.1: Details of Accountable Authority during the reporting period

Name	Position title/Position held	Period as the Accountable Authority in FY24
Karen Payne	Inspector-General of Taxation	1 July 2023 to 5 May 2024
David Pengilley	Acting Inspector-General of Taxation	6 May 2024 to 30 June 2024

Organisational structure

Figure 1.1: Our organisational structure



Our purpose, role and functions

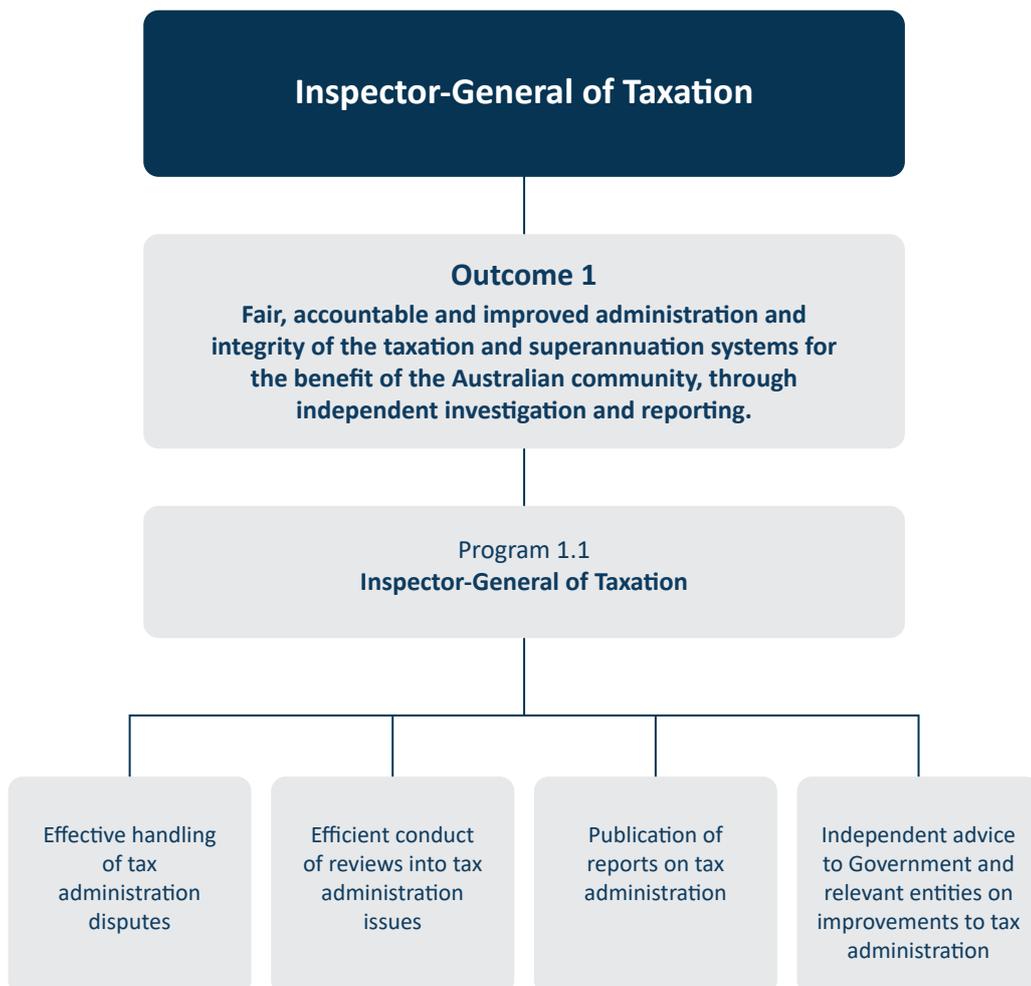
Our purpose is to:

- improve the administration of taxation laws for the benefit of the Australian community;
- provide independent advice to the Minister, the Government and Parliament;
- improve accountability and provide assurance to the community through independent investigation and reporting that Australian taxation laws are being administered with integrity – that is, fairly, equitably and transparently, as intended by Parliament and in accordance with community expectations of fairness; and
- support the integrity of the tax and superannuation systems to engender community trust, confidence and willing participation.

We achieve our purpose through independent investigation of tax disputes, review investigations of systemic and broader community issues, reporting issues that are in the public interest and independent advice to the Government and its relevant entities.

Outcome and program structure

Figure 1.2: Our outcome and program structure





Part 2

Performance report

Annual performance statements

Financial performance report

Part 2 – Performance report

Annual performance statements

These statements report the IGTO’s performance in fulfilling our purpose and key objectives.

These objectives are monitored and assessed by reference to various performance measures set out in Portfolio Budget Statements 2023–24 for the IGTO and our Corporate Plan 2023–26 (for the four financial years commencing FY23). A table outlining the relationship between the measures in the Portfolio Budget Statements 2023–24 for the IGTO and our Corporate Plan 2024–27 is provided in Appendix 1.

Section 41 of the *Inspector-General of Taxation Act 2003 (IGT Act)* also sets out a number of items that must be included in our annual report. These requirements are set out in square brackets within the relevant performance measures, with the exception of paragraph 41(2)(d), which is reported under its own subheading.

The results for each performance measure are set out under the relevant key performance area.

KEY PERFORMANCE AREA 1 – PROVIDE AN INDEPENDENT, EFFICIENT AND EFFECTIVE TAX DISPUTES INVESTIGATION SERVICE TO ASSIST THE COMMUNITY AND IMPROVE THE ADMINISTRATION OF THE TAX SYSTEM

One of our key functions is to provide an independent, efficient and effective dispute investigation service for the community. This involves investigating tax officials' actions or decisions that are the subject of unresolved complaints (**disputes**) and providing independent assurance and assistance to people who seek our help to resolve their complaints.

How we consider disputes raised with us about actions and decisions

We are approached by a range of complainants, such as individuals, small businesses, other taxpayers and tax professionals, who ask us to investigate tax officials' actions and decisions that have affected them. They do so through a range of different channels including webform, telephone, email and by post. We actively encourage complainants to make use of our online webform as it is the most effective channel to request a dispute investigation.

Our role is to investigate complaints that have not been resolved by the ATO or TPB. On receipt of complaints, our first action is to ensure that the ATO or TPB has had the opportunity to resolve the complaint themselves. If they have and the complainant remains dissatisfied, we will open an investigation.

Each dispute is allocated to a dedicated officer for investigation. Our dispute investigation service consists of tax specialists with strong communication skills and requisite professional qualifications and experience to support complainants. Our investigators use their knowledge of the tax administration system and independently verify events against the ATO's or TPB's contemporaneous records to determine the most appropriate options for resolution of the dispute.

The specific action taken in relation to each dispute depends upon its history, the nature of the issues raised, and the outcomes sought. Generally, there are two types of outcomes sought by a complainant:

- firstly, complainants may seek information or independent advice and assurance in relation to ATO or TPB actions or decisions. In many of these cases, our investigators are able to provide appropriate information, advice and assurance.
- secondly, complainants may seek an investigation of ATO or TPB actions or decisions and rectification of alleged shortcomings. In many of these cases, our investigators are able to determine whether or not there are such shortcomings by applying administrative law principles to verified facts and evidence. If warranted, investigators may also make recommendations to ATO/TPB for rectification action. At finalisation, we provide an investigation report to the complainant which sets out our findings.

We have experienced a growth in more complex cases being received in recent years, for example, cases that concern the reasonableness of tax officials' decision making. These cases require more in-depth investigation and review. This has, unfortunately, resulted in an increase in the number of disputes awaiting allocation and an increase in delays experienced by complainants.

The number of disputes in our queue awaiting allocation has continued to increase over FY24. Also, over FY24, the age of the oldest dispute in the queue that remained unallocated continued to increase from 8 Months (1 July 2023) to 13 months (30 June 2024). We are planning strategies to address these timeframes in FY25. In the second half of FY24, we implemented two significant changes to our disputes operations to improve the speed and quality of outcomes.

Whilst the number of disputes received has increased in comparison to last year, we have also been able to finalise a greater number of cases than in previous years (more details are available in the following pages).

System improvements

In FY24, we implemented a new case management system (**CMS**) to provide a more efficient and effective dispute investigation service to the Australian community. The new CMS:

- provides automated updates when a dispute progresses;
- improves case management and analysis through task automation, call and email integration;
- provides improved investigation tools and capabilities; and
- improves information management with a fully searchable database.

Introduction of new investigation framework

In March 2024, a new investigation framework was introduced to better equip investigators to handle more complex cases more quickly. The new framework is based on administrative law principles and creates a rubric that our investigators use to self-identify specific information that is needed to finalise the investigation at the outset. It also creates a pathway to quickly elicit that information, and a pathway that allows them to finalise the investigation based on available information. Although the framework is yet to reach full maturity, we have observed efficiency gains from the data gathered to date.

Survey results

We commission independent, monthly surveys to evaluate our performance and professionalism in conducting dispute investigation work.

Satisfaction with the agency's service has declined year on year and remains at levels far below community expectations.. This is mainly due to the timeframe taken to allocate and complete a case.

Number of times when the Inspector-General has made a requirement of a person under section 9 of the Ombudsman Act 1976

We may issue notices to persons to require them to produce documents and attend an interview to answer questions when we believe that they are capable of furnishing information that is relevant to an investigation. These notices are issued under s 9 of the *Ombudsman Act 1976* (**Ombudsman Act**) (**s 9 notice**) which operates by virtue of section 15 of the IGT Act. A section 9 notice protects the recipient from penalties that may otherwise arise from disclosing confidential or secret information. They may be issued to current and former tax officials, amongst others. Recipients who do not comply with a s 9 notice may be criminally prosecuted for an offence which carries a sanction of up to 6 months imprisonment.

Pursuant to section 41(2)(d) of the IGT Act, we must report the number of such notices issued in the financial year as well as the relevant details of circumstances in which each notice was issued.

In FY24, we **did not** issue any notices under section 9 of the Ombudsman Act.

Performance measures

The IGTO's performance in providing an effective dispute investigation service was assessed against the following performance measures in FY24:

- 1.1 Number of contacts received
- 1.2 Number of dispute investigations commenced and finalised in the financial year (FY24)
- 1.3 Percentage of dispute investigations on hand and received that were finalised in the financial year (FY24)
- 1.4 Complainant survey results

Part 2 – Performance report

1.5 Percentage of complaints and disputes lodged via our dedicated webform or email

1.6 Percentage of IGTO dispute investigations reviewed where the integrity of the investigation outcome is affirmed

Each of these performance measures is further discussed below.

Performance measure 1.1

Performance measure	Contacts received		
Source	Corporate Plan 2024–2027, p 59 [IGT Act, s 41(2)(a)]		
Result	FY24: 1,705	FY23: 1,529	FY22: 1,314
Analysis	<p>In FY24, we received 1,705 complaints. This is a 12% increase from FY23 and a 30% increase from FY22. Naturally, our complaint receipts are a function of ATO activities. The increase in the number of complaints received is likely due to the resumption of the ATO’s debt and compliance activities, which are returning to their pre-pandemic levels. There is typically a time lag between the ATO activity which is the subject of dispute and a complaint about that activity being lodged with us.</p> <p>Of the complaints received during this financial year, 1,651 related to the ATO (97%), 20 related to the TPB (1%) and 34 related to other matters (2%) – such as complaints about actions outside our jurisdiction which we referred to other agencies or bodies.</p>		

Performance measure 1.2

Performance measure	Number of dispute investigations and own initiative investigations commenced and finalised in the FY		
Source	Corporate Plan 2024–2027, p 59, [IGT Act, s 41(2)(b)]		
Result		FY24	FY23
	ATO/TPB investigations commenced:	1,461	1,021
	ATO/TPB investigations finalised:	1,193	841
Analysis	<p>We commenced and finalised more dispute investigations in FY24. There was a 43% increase in dispute investigations commenced and a 42% increase in dispute investigations finalised compared to FY23.</p> <p>Our revised intake process, which commenced in February 2023, has contributed to the increased results compared to prior years. This process ensures the ATO / TPB has had the opportunity to resolve the complaint before we investigate.</p> <p>We also commenced two own initiative investigations. The first examined aspects of tax identity fraud and an interim report was published in April 2024 with 13 recommendations made to the ATO. The second own initiative investigation focused on the decline in debt release application numbers and approval rates of decisions to release a taxpayer from their obligation to pay their tax debts on the grounds of serious hardship. While we identified possible bankruptcy as a factor that could have a bearing on debt release decision making, we concluded that this risk was unlikely to be mitigated by administrative means. During the investigation the ATO advised that the Commissioner’s remedial power was not an option in this context, as it believed that this power did not and should not apply. Some issues were identified during this investigation, which are potential topics for separate investigation which we will consider as we formulate our forward Work Plan for FY25.</p>		

Performance measure 1.3

Performance measure	Percentage of dispute investigations on hand and received that were finalised in the FY
Source	Corporate Plan 2024–2027, p 59
Result	FY24: 67% FY23: 72%

Analysis

Agency	Carried forward from FY23	Commenced in FY24	Total finalised in FY24	Total carried forward in FY25
ATO	322	1,454	1,189	587
TPB	0	7	4	3
Total	322	1,461	1,193	590

In FY24, we commenced 1,461 investigations. Almost all of these investigations related to ATO actions and decisions, and only seven related to the TPB.

In FY24, we finalised 1,193 investigations in total. This figure comprises 67% of the investigations that were on hand at the beginning of FY24 and those received during FY24, which is lower than the 72% finalised in FY23. While there was a five percentage point decrease in our finalisation rate, this was a result of the higher number of investigations that were progressed this year when compared to FY23.

In absolute terms, we finalised more investigations this year (1,193 investigations) when compared to FY23 (841 investigations). This is likely attributable to the intake process that was implemented part way through FY23. This process enabled us to more efficiently progress and finalise dispute investigations.

Furthermore, the number of investigations carried forward has also increased by 83% (590 in FY24 compared to 322 in FY23). This is due to the increased number of complaints received and investigations progressed but not yet finalised.

Performance measure 1.4

Performance measure	Complainant survey results				
Source	Corporate Plan 2024–2027, p 59				
Result	Independent complaints service survey				
	Views of IGTO's dispute investigation service	Proportion satisfied	Proportion dissatisfied	Proportion neither satisfied nor dissatisfied	Benchmark
	Overall satisfaction with the IGTO's dispute investigation service	37%	17%	46%	70%
	Overall satisfaction with the outcome of their complaint*	30%	17%	51%	50%
	Professionalism of IGTO staff	66%	15%	19%	85%
Would use service again	32%	68%	-	45%	
	*No outcome requested: 1%				

Analysis

Overall, the survey results in FY24 are lower than our planned benchmarks across all satisfaction categories. Our FY24 survey results show lower levels of satisfaction than those in FY23 with respect to outcome (39% in FY23) and our professionalism (80% in FY23).

The decline in satisfaction was noticeably less for more complex investigations than it was for simple cases. We believe that several factors contribute to these results including:

- delays experienced in commencing our dispute investigations
- delays experienced during the investigations

Our new business processes (described earlier in this report) which were implemented in March 2024 will have a positive impact when they mature. For example, the new CMS improves the complainant’s experience via a customer portal in which they can obtain real-time updates without having to call the investigator to do so. We will continue to monitor levels of complainant satisfaction to determine the impact that these new processes have.

The FY24 survey results also show a greater level of satisfaction with the professionalism of our dispute investigation service (66%) than with the outcomes they obtained (30%). The level of complainant satisfaction with the outcome of their complaint is not wholly in our gift. The vast majority of complainants approach us because they are dissatisfied with the outcome that they have received from the relevant agency and they have been unsuccessful in their attempts to resolve that dispute with the agency directly. In some circumstances our investigation will determine a new outcome for the complainant, where the agency has made an error or omission. In other circumstances, we can assure the complainant that the outcome, even if not welcome, is correct. In both circumstances, our role is to resolve the complaint based on administrative law and procedural fairness.

Positive feedback received from complainants

Although satisfaction levels with our service are not at levels we would want, we do continue to receive positive feedback from taxpayers who have approached us for assistance. Feedback has been provided about our service, both directly via email and other communications as well as through responses to our surveys. We have set out some examples of the positive feedback we have received below.

Excerpts of feedback provided directly to the IGTO

Overall satisfaction with our dispute investigation service

I can't tell you how much it meant to me to have your and Karen's positive response. ... [ATO's] email sent me into a deep depression. Karen and your response has lifted me to a ...high.

Overall satisfaction with the outcome of dispute investigations

Thank you for your speedy processing of my complaint. I am very pleased with the results and I have been in contact with [an ATO officer] re further questions that I had.

Positive feedback received notwithstanding dissatisfaction with outcome

I am glad you were able to direct me to the exact location of the legislation; I no longer question the legality of the ATO's directive.

Positive feedback regarding professionalism of IGTO staff

Dear [IGTO officer],

That is a fantastic and detailed response. Thank you very much for your hard work.

I really appreciate your help. It's rare to find someone these days that would go out of their way to help people like me [who has been bankrupt and incarcerated].

Excerpts of survey responses received from complainants

I've been a public servant for 40 years, now retired. These guys did such a good job helping me get things sorted out with the ATO. Three things I wish I could give them as a tax payer: An afternoon off, a BBQ and a beer. Thanks guys, most appreciated.

I can't think of anything that could have improved the complaint handling service. The lady who handled my complaint was second to none in the way she kept me updated, her genuine concern in resolving the problem and her overall attitude being one that she really wanted the best outcome for me. 10 out of 10 [Investigator] was extremely helpful and it was way more than my expectations. I really so much appreciate all the help [investigator] put in to help resolve the matter with ATO. Nothing else I could ask for.

[Investigator] was amazing to deal with. He was a real human that cared! We need more people like him. There would be nothing to improve, as he handled my case with professionalism and was just amazing to deal with.

No suggestions, my issue was resolved immediately after being ignored by the ATO. The IGTO was transparent and educated me on the issue and resolved it the same day after opening my case.

I really appreciate the IGTO. My complaint was fairly answered right away. Resolution was provided even faster than I thought. This is what public service is all about. If I still have to provide one suggestion, I will say please make yourself more visible in the public domain, so more people can access the service. I don't really think a lot of people know 'what IGTO do?'. So please spread a bit of awareness to more people so others can take advantage of this wonderful service. But overall, very good work. Thank you again.

Effective dispute investigation service – case studies

We have provided a selection of case studies below to show how we assist the community through our investigation service and the range of outcomes and results that we have achieved.

Case study 1 – unpaid superannuation

The complainant notified the ATO in October 2015 that their former employer owed them superannuation guarantee (SG) contributions. The ATO conducted an audit and raised assessments against the employer. Since that time, however, the ATO only transferred a small amount into the complainant's super account before ceasing any SG debt collection actions in June 2022. This was because the former employer company was placed into liquidation. The complainant raised their concerns with the ATO, however, it declined to take any further action.

The complainant approached us for help. We investigated and observed that the ATO took appropriate collection actions leading up to the liquidation of the former employer. However, we also observed that the ATO had not taken any actions to recover the complainant's unpaid SG from the director of that former employer.

As a result of our investigation, the ATO agreed to resume appropriate action to recover the complainant's SG entitlement from the director of the former employer.

Case study 2 – unauthorised lodgement through a tax agent

The complainant was unaware that a 2023 tax return was lodged on their account by a tax agent. Shortly after lodgement, that return was amended by another tax agent. The complainant did not know either of the tax agents and did not authorise the lodgements. As a result of the unauthorised lodgement and amendment, the complainant did not receive a tax refund of almost \$2,300 that they would have otherwise been entitled to.

The complainant reported the matter to the ATO, but the ATO declined to assist. At that time, the ATO considered the matter to be a civil dispute between the complainant and the tax agents. This was despite the complainant's explanation that they did not know those tax agents and did not engage them to lodge their 2023 tax return. The complainant approached us for help.

We commenced an investigation and questioned the ATO's actions. The ATO considered the complainant's matter further and found evidence which suggested the complainant (and the tax agents involved) were likely victims of identity fraud.

As a result, the ATO agreed to remediate the complainant's account and re-credit the legitimate tax refund back to the complainant.

Case study 3 – unclaimed superannuation money

The complainant made an application to have some unclaimed superannuation money (USM) paid to them. The complainant needed the funds to pay for medical expenses in treating a medical condition. The ATO refused the application and provided a generic response. The complainant asked the ATO to explain the decision, but they remained confused with the explanation they received. The complainant approached us for help.

We commenced an investigation and found that the ATO's refusal to pay the USM was consistent with the law. However, we also observed that the complainant did not understand the ATO's decision because there was a language barrier. We asked the ATO to provide the complainant with a detailed written explanation. The ATO initially declined to provide specific information via email due to security concerns.

However, we showed the ATO how it could give a detailed explanation that was tailored to the complainant's circumstances without breaching security concerns. Accordingly, the ATO agreed to provide the detailed reasons to the complainant to help them understand the ATO's reasoning.

Case study 4 – disclosure of business tax debt

The complainant was the director of a company which had an outstanding tax debt. The debt resulted from an audit where GST credits were disallowed. The complainant wanted to pay the tax debt but could not access the company's bank account to do so. The bank advised the complainant that it had restricted the access to the company's bank account at the ATO's request. The complainant engaged with the bank and the ATO but was unable to have the restriction removed. The ATO later warned the complainant that it would report the tax debt to a credit reporting bureau if the debt remained unpaid. The complainant sought our help.

We commenced our investigation, which paused the ATO's intended disclosure of the tax debt to the credit reporting bureau while we investigated the matter. As a result of our investigation the complainant was not reported to the credit reporting bureau. This was because:

- an ATO error was identified and rectified, which resulted in part of the company tax debt being paid to the ATO
- the ATO engaged with the company's bank and a third-party bank which resulted in the remaining part of the debt being paid to the ATO.

Case study 5 – superannuation guarantee claim

The complainant believed he was entitled to superannuation guarantee (SG) amounts from his employer. However, the ATO disagreed. The ATO maintained that he was a beneficiary of a family trust rather than an employee. This was despite the complainant providing the ATO with extensive evidence to the contrary. As such, the complainant approached us for help.

We investigated the ATO's decision making, including how it considered key evidence and how it applied the superannuation laws to that evidence. We found that the ATO overly relied on some information, such as tax returns, whilst disregarding other important information. Further, we were not satisfied that the ATO had sufficient information to determine that the complainant was not an employee of the family trust.

As a result of our investigation, the ATO agreed to obtain and analyse further information. After doing so, the ATO determined that the complainant was indeed an employee of the family trust. Based on this determination, the ATO undertook to process the complainant's SG claim. The ATO also agreed to improve its future SG investigations and provide its officers with training to help them assess the true relationship between workers and hiring entities.

Case study 6 – offsetting

The complainant asked the ATO to exercise its discretion to pay out their 2023 tax refund instead of offsetting it against his tax debt. The complainant urgently needed his refund to prevent an immediate risk of homelessness and provided evidence of this to the ATO. The ATO denied the complainant's request as he was deemed ineligible due to the operation of the law. The complainant approached us for help.

We commenced an investigation and found that the ATO had incorrectly applied the law to the complainant's circumstances. The ATO, however, maintained its position and sought to deny the complainant's request not to offset on alternative grounds. We gave the ATO our formal view that its actions were unjust.

As a result of our investigation, the ATO changed its position and agreed that the complainant was eligible for his 2023 tax refund to not be offset. The complainant received his 2023 tax refund and was able to avoid his immediate risk of homelessness. We continued to engage with the ATO on this issue and suggested future improvements.

Case study 7 – compassionate release of superannuation

The complainant is a citizen of the United Kingdom (UK) and held superannuation monies in Australian accounts. The complainant approached the ATO for release of their superannuation on compassionate grounds to pay for medical and end-of-life care expenses for their dependent daughter. The ATO declined the application. The complainant experienced difficulties in dealing with the ATO due to their UK location. The urgency of the situation compounded these difficulties. They approached us for help.

We initiated an investigation to assess whether the ATO appropriately considered the complainant's request for compassionate release of superannuation. Throughout the investigation, we worked with the ATO to determine the necessary information to permit release of the superannuation monies. The ATO sought further supporting documentation from the complainant to consider the application in a timely matter.

As a result of our investigation, the ATO changed its decision and the complainant received the amounts from their superannuation fund, enabling them to provide the necessary care for their daughter.

Case study 8 – re-raise of non-pursued debt

The complainant had asked the ATO in July 2021 about paying off their debt. The ATO assured the complainant that the debt had been 'wiped off' and was unlikely to be re-raised and pursued. However, in July 2022, the ATO did re-raise the debt when the complainant lodged their tax return. The ATO used the complainant's entire tax refund, which they were relying upon to pay for living expenses, to offset against the debt. The complainant raised their concerns with the ATO and were assured that no further debts existed. However, the ATO then sent a letter to the complainant stating they still owed \$5,000. The complainant approached us for help.

We commenced an investigation to determine whether the ATO had communicated accurate information to the complainant about the amount of debt.

Whilst the ATO had acted lawfully in re-raising the debt, we found that the ATO had given incorrect or inconsistent advice to the complainant on multiple occasions. As a result of our investigation, the ATO agreed to issue a formal apology to the complainant.

Case study 9 – judgment interest debt

The complainant had a ‘judgment interest’ debt owing to the ATO. The debt was initially not pursued by the ATO. However, the ATO re-raised the debt after the complainant lodged their tax returns and used the refunds to offset against the debt. The complainant asked us for help due to their difficult financial situation.

We commenced an investigation into the concerns. During the investigation, the ATO advised that it would exercise its discretion to “cancel the debt” so that it could not be re-raised in the future given the complainant’s circumstances. However, the ATO was unable to legally do so.

Accordingly, we worked with the ATO to seek a waiver of the debt, on the complainant’s behalf, from the Department of Finance. We also recommended that the ATO update its internal guidelines to provide clear instructions to staff to assist them with understanding what they should do when a taxpayer approaches the ATO with concerns regarding court-imposed judgment interest debt.

Case study 10 – PAYGI debt

The complainant had concerns about the source and accuracy of an outstanding tax debt of approximately \$120,000. Due to a serious injury, the complainant was unable to work. Their sole form of income was a total and permanent disability (TPD) pension. The injury impacted their ability to manage their tax affairs and seek assistance from a tax agent. They approached us for help.

Through our investigation, we observed that \$35,000 of the \$120,000 tax debt arose following an ATO audit decision. This decision disallowed deductions that had been claimed by the complainant in their tax returns. Additionally, the complainant had incorrectly reported their TPD pension as assessable income on their tax returns, which automatically triggered entry into the Pay-As-You-Go Instalment (PAYGI) system. Even though the complainant’s entry into the PAYGI system should have been cancelled immediately, we observed that the ATO only removed them from the system three years later. As a result, we identified that the remaining \$85,000 of the complainant’s debt related to income tax instalments that they did not owe.

The ATO initially advised us that the complainant would need to lodge their outstanding tax returns so the PAYGI debt can be removed. However, since the debt should not have existed in the first place and the complainant had difficulties in obtaining assistance to lodge their tax returns, we recommended that the ATO cancel the \$85,000 PAYGI debt. The ATO agreed to do so. We also provided further assistance by arranging an appointment for the complainant with a tax clinic to help with lodging outstanding tax returns and applying for a remission of penalties and interest that made up part of the remaining \$35,000 debt.

Performance measure 1.5

Performance measure	Percentage of contacts lodged via our dedicated webform or email	
Source	Corporate Plan 2024–2027, p 59	
Result	FY24: 85%	FY23: 72%
Analysis	<p>In FY24, we received 85% of contacts via our webform or by email (the latter being available for returning complainants) – an increase of 18% compared to FY23 and exceeding our benchmark of 70%.</p> <p>The increase in the percentage of contacts received via electronic means reduced the administrative costs for us. It also reduces the time taken to register the case and ensures that complainants have direct and immediate access to the relevant systems to provide supporting documentation essential to commencing an investigation. This contributes to the improvement of the overall complainant experience.</p>	

Performance measure 1.6

Performance measure	Percentage of IGTO dispute investigations reviewed where the integrity of the investigation outcome is affirmed										
Source	Corporate Plan 2024–2027, p 59										
Result	85%										
Analysis	<table border="1"> <thead> <tr> <th></th> <th>Investigation outcomes reviewed</th> <th>Integrity of investigation outcomes affirmed</th> </tr> </thead> <tbody> <tr> <td>Internal reviews</td> <td>11</td> <td>6</td> </tr> <tr> <td>Quality assurance reviews</td> <td>28</td> <td>27</td> </tr> </tbody> </table> <p>We review the integrity of our dispute investigation outcomes when dissatisfied complainants ask us to conduct an internal review of our investigation decisions. We also randomly select completed dispute investigations for such reviews under our quality assurance framework.</p> <p>In FY24, the integrity of outcomes was affirmed in 96% of the dispute investigations that were randomly selected for review. The integrity of outcomes was affirmed in 55% of cases that were internally reviewed at the request of a dissatisfied complainant. Internal review requests were lodged in approximately 1% of finalised cases.</p> <p>This is a new measure introduced in the Corporate Plan 2024–2027.</p>			Investigation outcomes reviewed	Integrity of investigation outcomes affirmed	Internal reviews	11	6	Quality assurance reviews	28	27
	Investigation outcomes reviewed	Integrity of investigation outcomes affirmed									
Internal reviews	11	6									
Quality assurance reviews	28	27									

KEY PERFORMANCE AREA 2 – IDENTIFY AND INVESTIGATE PRIORITY AREAS FOR IMPROVED TAX ADMINISTRATION

The themes that emerge from dispute investigations, international trends, as well as discussions in stakeholder forums assist us to identify tax administration issues of greatest community concern or significance in achieving a fairer, more efficient and transparent tax administration system. Prior to the establishment of our dispute investigation service, public consultation was the primary means of identifying tax administration issues of community concern and prioritising topics for review investigations. However, in recent years, the themes emerging from the dispute investigation service are increasingly informing the program for review investigations. We also continue to consult our stakeholders within the tax professional community and analyse data raised through complaints on a periodic basis with a view to identifying trends and issues that arise.

We also bring about improvements through other publications. In FY24, we collaborated with the Office of the Commonwealth Ombudsman to jointly publish a best practice guide – *How to tell people they owe the government money*. The full guide is available on our [website](#).

Performance measure 2.1

Performance measure	IGTO review investigations commenced
Source	Corporate Plan 2024–2027, p 60, [IGT Act, s 41(c)(i)]
Result	1
Analysis	<p>On 12 December 2024, we commenced a hybrid investigation drawing upon our own initiative and review investigation powers:</p> <ul style="list-style-type: none"> ▪ <i>Tax Identity Fraud: an own initiative investigation</i> <p>We also continued to progress phase 2 of the review investigation into <i>The Australian Taxation Office’s administration and management of objections</i>.</p> <p>The number of review investigations commenced was higher than in FY23 but lower than FY22, largely driven by resources being devoted to completing the existing review into objections as well as managing a number of other competing priorities.</p>

Performance measure 2.2

Performance measure	Number of IGTO review investigation reports published each year
Source	Corporate Plan 2024–2027, p 60, [IGT Act, s 41(c)(ii)]
Result	3
Analysis	<p>In FY24, the following investigation reports were publicly released:</p> <ul style="list-style-type: none"> ▪ <i>The exercise of the Commissioner’s general powers of administration</i> (18 October 2023) ▪ <i>The administration of the Commissioner’s remedial power</i> (20 December 2023) ▪ <i>Tax identity fraud: an own initiative investigation interim report</i> (30 April 2024) <p>The number of investigation reports released in FY24 was higher than in the previous year, due largely to the completion of two long-running review investigations that had commenced at the end of 2021. Additionally, the tax identity fraud investigation commenced and finalised within FY24.</p>

Performance measure 2.3

Performance measure	Refresh IGTO register of potential investigation topics through consultation with stakeholders and analysis of complaint and dispute trends
Source	Corporate Plan 2024–2027, p 60
Result	1
Analysis	<p>The register was updated in June 2023 with two additional topics.</p> <p>The new topics added to the Register of Potential Investigations are:</p> <ul style="list-style-type: none"> ▪ ATO service commitments for interactions with tax practitioners ▪ Enhancing audit information accessibility for tax agents <p>In FY25 we will be moving away from the Register of Potential Investigations and will instead engage with our stakeholders and the community to develop and publish an annual Work Plan that will provide greater transparency on the systemic reviews and investigations that we will be undertaking over the course of the year.</p>

KEY PERFORMANCE AREA 3 – PROVIDE ADVICE THAT IS INDEPENDENT, TIMELY AND RELEVANT TO THE ADMINISTRATION OF TAXATION LAWS IN AUSTRALIA

The conduct of each review investigation is bespoke and tailored to the issues being examined. However, the IGTO and the ATO have established operational guidelines that outline the key stage gates, roles, accountabilities and steps in the conduct of review investigations. We are currently undertaking a refresh of these guidelines to ensure they remain up-to-date and fit for purpose. The updated guidelines will be published in FY25.

Each review investigation generally involves a consideration of submissions made by stakeholders as well as investigation of ATO or TPB systems. Detailed research and analysis are also required, including international comparisons with comparable jurisdictions, to identify best practice for areas requiring improvement and to determine and develop tax administration improvement recommendations. Each review investigation involves ongoing engagement and consultation with the ATO or TPB throughout the review cycle, both at operational and senior management levels.

Performance measure 3.1

Performance measure	Percentage of review investigation recommendations accepted (agreed, agreed in part, agreed in principle) by the ATO or TPB
Source	Corporate Plan 2024–2027, p 61
Result	General powers of administration: 100% Commissioner’s remedial power: 94% Tax identity fraud: N/A
Analysis	<p>We made 3 recommendations to the ATO in the review of <i>The exercise of the Commissioner’s general powers of administration</i>. The ATO agreed with all recommendations made to it.</p> <p>We made 9 recommendations comprising 17 parts to the ATO in the review of <i>The administration of the Commissioner’s remedial power</i>. The ATO agreed in full, in part or in principle with 16 out of the 17 parts of recommendations made to it and disagreed with 1.</p> <p>We made 13 recommendations to the ATO as part of the <i>Tax identity fraud</i> own initiative interim report. The ATO did not provide final responses to the recommendations, advising that it would provide a consolidated set of responses once the next phase of the investigation was completed.</p>

Performance measure 3.2

Performance measure	Number of agreed business improvements from dispute investigations accepted and implemented by the ATO or TPB
Source	Corporate Plan 2024–2027, p 61
Result	ATO accepted 15; implemented 14; partially implemented 3; did not implement 2 TPB accepted N/A; implemented N/A
Analysis	<p>Agreed business improvements (ABIs) are improvements to the broader administration of the tax and superannuation systems (business improvement opportunities) that we identify through the course of our dispute investigations, which the ATO or TPB accept and agree to implement.</p> <p>For example, as part of an investigation we found that the ATO’s web guidance and taxpayer correspondence relating to claims made under the Scheme for Compensation for Detriment Caused by Defective Administration (CDDA scheme) did not provide sufficient information on taxpayers’ internal review rights and external review options. We recommended that the ATO include in its web guidance and letters issued to claimants detailed information which assists taxpayers to determine the appropriate review pathways available to them.</p> <p>In another investigation, we found that the ATO’s web guidance and instructions relating to deceased estates where the taxpayer passes away in a foreign jurisdiction are unclear. We recommended that the ATO update its web guidance and instructions to make it clear that documents issued by a foreign court or registry, such as letters of administration or grants of probate, may need to be resealed in the applicable Australian jurisdiction in order for the administration of the deceased estate to progress from a tax and superannuation perspective.</p>

Performance measure 3.3

Performance measure	Meetings or briefings with the Minister, Government, the Australian Parliament and its Committees
Source	Corporate Plan 2024–2027, p 61
Result	FY24: 39 FY23: 21
Analysis	<p>The IGTO continued to engage with, and support, the Minister, Government, the Parliament and its Committees. In FY24, 39 such meetings or briefings occurred compared to 21 in FY23.</p> <p>Briefings have predominantly been in written form to provide the Minister with insight on key findings and observations arising out of our investigations work.</p> <p>The IGTO has also met with, and provided, briefings on various aspects of tax administration that were identified through our stakeholder engagements and dispute investigations to assist the Minister.</p> <p>Both written and face-to-face briefings serve to provide the Minister with timely information about current or emerging issues and complement other aspects of our work including publication of reports following broad investigations, research and thought leadership papers.</p>

Performance measure 3.4

Performance measure	Percentage of responses to Government, Treasury, or Parliamentary inquiries that relate to taxation administration where the IGTO was requested to contribute
Source	Corporate Plan 2024–2027, p 61
Result	100%
Analysis	<p>We respond to all requests from the Government, Parliament and Treasury to contribute to inquiries that relate to taxation administration.</p> <p>In FY24, we lodged submissions to the following inquiries:</p> <ul style="list-style-type: none"> ▪ <i>Superannuation (Objective) Bill 2023 [Provisions]</i> – Senate Economics Legislation Committee – 6 February 2024 ▪ <i>Improving Consumer Experiences, Choice, and Outcomes in Australia’s Retirement System</i> – Senate Economics References Committee – 28 February 2024 ▪ <i>Ethics and Professional Accountability: Structural Challenges in the Audit, Assurance and Consultancy Industry</i> – Parliamentary Joint Committee on Corporations and Financial Services – 30 August 2023

KEY PERFORMANCE AREA 4 – CO-OPERATE AND COLLABORATE WITH RELEVANT AGENCIES AND STAKEHOLDERS – BOTH DOMESTICALLY AND INTERNATIONALLY

We undertake extensive consultation with a range of stakeholders to identify and prioritise areas for improvement to the administration of the tax system. Consultations may be specific to a particular investigation undertaken by us or be of a general nature through our networks and forums, discussion groups and tax professional forums.

We also engage regularly with the ATO and the TPB in relation to our service delivery, to identify and discuss potential emerging issues and blockers to the efficient conduct of investigations that may need to be escalated and addressed.

Performance measure 4.1

Performance measure	Number of meetings or briefings with the ATO and/or TPB on IGTO review investigations or the tax dispute investigation service	
Source	Corporate Plan 2024–2027, p 62	
Result	FY24: 196	FY23: 146
Analysis	<p>We engage with the ATO and the TPB regularly in relation to the dispute investigation service and review investigations. These engagements are in addition to those that are undertaken in relation to specific dispute investigations.</p> <p>The purpose of the meetings and briefings is to discuss the operation of the dispute investigation service to ensure that it is operating effectively and efficiently and, where possible, to forecast emerging issues that may require our attention.</p> <p>Additionally, it provides an opportunity for the ATO to brief us on matters that may have an impact on the system overall and dispute numbers. Similarly, regular meetings in relation to review investigations seek to ensure that reviews are progressing efficiently, and any blockers are addressed as they emerge.</p> <p>In FY24, 196 such meetings took place which is 34% higher than in FY23.</p>	

Performance measure 4.2

Performance measure	Number of memberships maintained in relevant domestic and international organisations – including legal, accounting, taxation and ombudsman organisations
Source	Corporate Plan 2024–2027, p62
Result	All relevant memberships maintained
Analysis	<p>The IGTO and our team are members of various professional bodies and organisations including:</p> <ul style="list-style-type: none"> ▪ Australian Human Resources Institute ▪ Australian and New Zealand Ombudsman Association ▪ Australian Institute of Administrative Law ▪ Australian Institute of Company Directors ▪ Chartered Accountants Australia and New Zealand ▪ Certified Practising Accountants Australia ▪ Institute of Public Accountants ▪ International Ombudsman Institute ▪ Law Society of New South Wales ▪ Law Society of South Australia ▪ Society of Consumer Affairs Professionals ▪ The Tax Institute

Performance measure 4.3

Performance measure	Number of domestic and international conferences and forums, stakeholder discussion groups or workshops attended by IGTO
Source	Corporate Plan 2024–2027, p 62
Result	16 domestic conferences/forums 7 international conference/forums
Analysis	<p>In FY24 we have been able to continue face-to-face engagements with stakeholders through conferences and forums. We have also taken opportunities, where available, to engage with stakeholders virtually through video conferencing and webinars. The continued engagement with stakeholders assists in the overall effectiveness and function of the IGTO through active participation in the professional community.</p> <p>In FY24, our attendance at both domestic and international conferences was lower than in FY23. We continue to explore options to better engage with key stakeholder networks, including through conferences, discussions groups and forums.</p>

Performance measure 4.4

Performance measure	Potential audience reach and media mentions relating to the IGTO and our services
Source	Corporate Plan 2024–2027, p 62
Result	335 media items with a potential audience reach of 9.18 million
Analysis	<p>In FY24, there were 335 media items mentioning or reporting upon the IGTO and our work with a potential audience reach of 9.18 million. We observed that significant media activity occurred around December 2023 and June 2024, where significant discussion turned on the ATO’s debt collection activities.</p>

KEY PERFORMANCE AREA 5 – FOSTER A DIVERSE, ENGAGED AND RESILIENT TEAM

Our people are essential to the services we provide the community. We are committed to providing a workplace environment in which team members are supported, engaged and inspired to provide a professional service with a commitment to delivering community outcomes. Our strategy is centred around employing and retaining qualified and experienced tax specialists who have the relevant skills and ability to provide professional, effective and independent service to the community. This enables the IGTO to achieve its purpose of improving tax administration and providing independent advice and assurance to stakeholders on the operation of Australia’s tax administration laws.

Performance measure 5.1

Performance measure	Monitor results from internal and external staff engagement and capability surveys
Source	Corporate Plan 2024–2027, p 63
Result	<p>The 2024 Australian Public Service (APS) census had an 89% response rate and an engagement score of 77.</p> <p>The 2023 census engagement score was 74.</p> <p>80% of respondents said they were satisfied with their job.</p>
Analysis	<p>Our engagement score has increased by 3 points and remains above the APS average (74). We are however 1 point below that of similar “extra small” agencies in the APS.</p> <p>The agency has made some significant improvement in scores within the census over the last year, for example an increase of 17% in the number of respondents feeling committed to the agency’s goals and a 16% increase in respondents saying the agency inspires them to do their best work every day.</p> <p>The agency’s action plan from 2023 was focused on improving the skills of managers and supervisors, based on feedback from employees. These scores have seen increases of 5-23%, although we recognise there is still more to do.</p> <p>The key areas for attention from the 2024 census focus on improving communications, change management and addressing increasing concerns about staff workload and wellbeing.</p> <p>We have a range of initiatives to support our team. Further details about our employee support initiatives are set out in Chapter 4.</p> <p>Our full APS census data and action plan will be published on our website.</p>

Performance measure 5.2

Performance measure	Average hours in undertaking learning and development/training per full time employee, including those that contribute to the continuing professional development requirement for the various professional associations
Source	Corporate Plan 2024–2027, p 63
Result	<p>IGTO officers participated in an average of 60 hours of learning and development and continuing professional development activities in FY24.</p> <p>We also supported dispute investigation team members to obtain a Certificate IV in Government Investigations in FY24.</p>
Analysis	<p>Our strong support for team development and capability enhancement is demonstrated by the average hours of training for each staff member as well as the nature of that training and resulting qualifications.</p> <p>Our L&D and CPD program comprises a suite of mandatory training through the Australian Public Service Commission (APSC), in-house training sessions and externally delivered training events.</p> <p>We adopt a knowledge sharing model where team members who are supported to undertake external learning opportunities deliver internal L&D sessions at the completion of their training. The training attended by our officers in FY24 includes:</p> <ul style="list-style-type: none"> ▪ Certificate IV in Government Investigations ▪ Management and leadership skills ▪ Conference attendance – Tax Institute, SOCAP, ATAX ▪ NSW Ombudsman training on Complaints Handling and Managing Unacceptable Behaviour ▪ Weekly tax technical updates and bi-monthly tax technical focus areas ▪ Training sessions on tax technical matters delivered by the UNSW ▪ Privacy Act and Privacy Principles ▪ Tailored IGTO induction training ▪ Annual online mandatory training ▪ Annual IGTO offsite focused on learning and development ▪ Training on integrity, under the <i>National Anti-Corruption Commission Act 2022</i>.

Performance measure 5.3

Performance measure	Monitor diversity in the agency — including the percentage of female and culturally and linguistically diverse (CALD) staff across all levels
Source	Corporate Plan 2024–2027, p 63
Result	Female staff – 31% Born overseas – 48% CALD – 55%
Analysis	<p>Our agency is small and specialist with, on average, 30 staff. The percentage of CALD staff in our agency is high (55%) when compared to the FY23 APS-wide average (24.4%).</p> <p>Slightly less than one third of our workforce is female (31%), which is below the FY23 APS-wide average of 60.4%. As a small agency, movements in staff can affect those proportions substantially.</p> <p>Notwithstanding workforce recruitment constraints, these percentages reflect a strong commitment to workplace diversity. Such constraints include our requirement for specialised taxation law and policy skills and experience, and strong competition with the private sector and other agencies. In FY24 our agency sought to remove some constraints in workforce recruitment by expanding our interstate employees from one (in FY23) to 6 in FY24. Having employees across Australia will enable us to serve the Australian community better.</p>

Statutory statement

I, Ruth Owen, as the Accountable Authority of the IGTO, have prepared the above FY24 annual performance statement of the IGTO for the purpose of paragraph 39(1)(a) of the *Public Governance, Performance and Accountability Act 2013 (PGPA Act)*. In my opinion, this annual performance statement is based on properly maintained records, accurately reflects the performance of the agency in FY24 and complies with subsection 39(2) of the PGPA Act.

Financial performance statement

Our FY24 financial statements are presented in Part 5 of this report. We received an unmodified audit report on the FY24 financial statements from the Australian National Audit Office on 20 September 2024. We ended FY24 with a net operating loss of \$778,751 (\$356,286 after adjusting for depreciation and changes in asset revaluation). This compares to a net operating loss in FY23 of \$776,430 (\$455,100 after adjusting for depreciation and changes in asset revaluation).

The operating loss and cash deficit in FY24 is primarily due to:

- increased employee benefits with a new enterprise agreement implemented during the year; and
- increased supplier expenses with additional recruitment costs and secondment expenses.

We have sufficient cash and reserves to fund our liabilities as and when they fall due. A summary of our total resources is included in Appendix 2. A summary of our expenses for outcomes is included in Appendix 3.



Part 3

Management and accountability

Corporate governance

Audit and Risk Committee

External scrutiny

Asset management

Procurement

Part 3 – Management and accountability

Corporate governance

Governance framework

As a public office holder, the IGTO reports and is accountable to the Minister for discharging her statutory role. As the Accountable Authority (**AA**) of the agency, she is responsible for the operation and performance of her office pursuant to the requirements of the PGPA Act.

The AA has issued instruments of delegation in respect of certain functions and responsibilities. A suite of Accountable Authority Instructions (**AAIs**), policies, procedures, plans and guidelines offer guidance to IGTO officers in their exercise of powers under the instruments of delegation.

In FY24, our Executive consisted of the IGTO, the Deputy Taxation Ombudsman, the Deputy Inspector-General of Taxation, the Chief Operating Officer, the Financial Controller and the EL2 Directors. The Executive oversees the agency's policies and operations. A number of internal committees have also been established to support administrative and operational requirements.

Corporate governance practices

As a very small agency, our corporate governance and administrative practices were previously designed to adopt or align with the policies and procedures of the Treasury, as our lead portfolio department, where applicable. This approach provided synergistic benefits and effective risk management due to the shared services arrangements provided by the Treasury to the IGTO under a memorandum of understanding (**MOU**). The Treasury now provides a reduced service offering as the IGTO now largely manages its own ICT cloud-based systems and human resources (**HR**) function (including payroll supported by an external service provider). The MOU continues to cover financial services, security vetting services and limited ad hoc HR services.

The historical adoption of Treasury policies and guidelines was undertaken to increase efficiency and reduce operational risk as well as covering any potential gaps where our agency did not have existing policies. We have progressively adopted more tailored and specific policies and guidelines in areas where this is more appropriate for our small agency. Our culture of innovation and continuous improvement ensures that review processes of this kind are an ongoing commitment.

Corporate planning and reporting

Our Corporate Plan is an integral part of our performance framework and directly links to the Portfolio Budget Statements, the Risk Management Policy and Framework, and the annual performance statements (as set out in Part 2 of this annual report). We monitor our performance against the performance measures outlined in our Corporate Plan regularly, through internal reporting to the Executive.

The Corporate Plan for the financial years 2024–2027 was informed by the FY24 Budget. The Financial Controller is responsible – with input from the IGTO as AA – for executive management of the Portfolio Budget Statements and financial activities. Management and compliance reporting is also overseen by the Financial Controller, the Chief Information Security Officer and the Chief Operating Officer in her capacity as Chief Risk Officer.

Internal processes for managing risk

Specific risk management responsibilities under the PGPA Act are met through an integrated Risk Management Policy and Framework. A suite of policies, plans and procedures has also been developed and adopted which further contributes to the mitigation of risks. Some policies, processes and systems are aligned with those of Treasury – as service provider under the MOU – where possible, to increase efficiency and reduce operational risk.

The AAls, Fraud Corruption Control Plan, Business Continuity Plan and Risk Management Policy and Framework are also periodically reviewed internally by our office and by the Audit and Risk Committee (**ARC**).

Our team’s awareness of risk management policies and procedures is maintained through training programs and regular engagement discussions with officers to build awareness of risk assessment and treatment processes. These activities aim to develop and foster a risk-aware culture within the agency.

In the event of prolonged and/or unforeseen outages of our services, we have contingency and related strategy arrangements in place to be activated. These arrangements are set out in our Business Continuity Plan (**BCP**). The BCP is tested annually and updated for improvement following periods of activation and testing.

Internal audit

Our micro office environment has inherent limitations – such as segregation of duties and dedicated resourcing – for an internal audit function. Accordingly, the internal audit activities for our office were delivered by a professional services firm in FY24. The FY24 internal audit program focussed on:

- internal controls of our ICT systems
- our strategic influence.

The ICT internal controls audit report was delivered and was finalised prior to 30 June 2024. The strategic influence of the IGTO draft report was considered by the ARC at its June 2024 meeting and the final report was issued in July 2024.

The final audit report for the ICT internal controls audit concluded that ‘IGTO has implemented a suitably robust ITGC [IT General Controls] environment, given the size and nature of its operations. This internal audit has identified opportunities to further strengthen existing internal controls related to the ITGC environment, IT related policy and procedures, and improve overall alignment with good practice frameworks, including the Essential Eight’.¹

The audit made 6 recommendations for improvement, all of which were accepted and implementation is under way.

The final audit report for the strategic influence of the IGTO concluded that ‘Many stakeholders highly valued IGTO’s role in holding the Australian Taxation Office (ATO) to account. The internal Audit has identified opportunities to uplift the IGTO’s ability to effect improvements to tax and superannuation administration’.²

The audit made 6 recommendations for improvement, all of which were accepted and are currently being implemented.

Fraud prevention and control

Our office’s Fraud Corruption Control Plan has been developed in accordance with the *Commonwealth Fraud Control Framework*. The Fraud Corruption Control Plan was last reviewed and updated by a specialist consultant in FY22. We will review and update the Fraud Control Plan at least once every two years, or as new risks emerge, to ensure that it remains current and fit for purpose.

Our Fraud Risk Assessment forms the basis of the Fraud Corruption Control Plan and has been developed with appropriate controls, prevention, detection and investigation, and reporting standards.

We have undertaken all reasonable measures to minimise the incidences of fraud. In FY24, IGTO officers completed annual mandatory online fraud awareness training delivered through the APS Academy.

1 Bellchambers Barrett, *Inspector General of Taxation and Taxation Ombudsman ICT General Controls Internal Audit Final Report* (12 June 2024) p 1.

2 Bellchambers Barrett, *Inspector General of Taxation and Taxation Ombudsman Strategic Influence of the IGTO Internal Audit Final Report* (11 July 2024) p 3.

IGTO officers may report fraud or suspected fraud confidentially through a variety of means – including in-person, in writing, via phone, or to a dedicated email inbox. These reports are dealt with or investigated by an Integrity Officer³ and/or the Chief Operating Officer. All reasonable measures have been taken to deal appropriately with fraud relating to the entity.

No cases of fraud were identified in FY24. Fraud information data is reported annually to the Australian Institute of Criminology by responding to questionnaires issued by that agency as required.

Compliance reporting

We are required to provide details of any statements to the Minister under paragraph 19(1)(e) of the PGPA Act that relate to non-compliance with the finance law and action taken to remedy the non-compliance.

No such statements are required to be reported in the FY24 period.

Audit and Risk Committee (ARC)

The IGTO ARC is an important element of the agency’s governance structure. It provides advice and assurance to the AA. The IGTO ARC is appointed by the AA pursuant to the PGPA Act. Its membership is fully independent of the Executive and governed by its own charter. A copy of the ARC charter is available on the IGTO’s website via this link: [Audit-and-Risk-Committee-Charter-February-2024.pdf \(igt.gov.au\)](#).

The remuneration of the ARC is set by the AA in accordance with an internal policy and is regularly reviewed to ensure it remains competitive. In FY24 the remuneration was \$1,300 per meeting for each member. Remuneration is paid upon receipt of a valid tax invoice from each member and accordingly there can be timing differences in payments made (as shown in Table 3.1 below). The total annual remuneration represents payments made, on a cash basis, in FY24 that relate to FY24 and prior years.

The ARC met on four occasions in FY24. The current ARC comprises Mr Peter McGee as Chair, and members, Mr David Barry, Ms Fiona Erhardt and Mr Bruce Turner AM.

Further details on each member are provided in Table 3.1.

Table 3.1: Details of the Audit and Risk Committee’s members

Member name	Qualifications, knowledge, skills and experience	Number of meetings attended / total number of meetings	Total annual remuneration (GST inc.)
Peter McGee (Commenced 29 August 2011; Appointed as Chair on 30 March 2023)	Peter has a management background in corporate governance, enterprise risk management, general insurance and internal audit. He has spent over a decade in the government sector and ten years in senior executive roles in AMP, focusing on risk management, compliance and governance, and 21 years in various general insurance roles. He is currently a Risk Manager at Housing Australia, a federal government agency working to deliver programs to help more Australians access social and affordable housing or to buy a home.	4 out of 4	\$0*
David Barry (Commenced 28 November 2012)	David has over 30 years’ experience as a Risk, Compliance and Assurance Executive within ASX listed and professional services companies. He is a member of the Institute of Chartered Accountants of Australia, a Graduate of the Australian Institute of Company Directors and a fellow of the Institute of Internal Auditors.	3 out of 4	\$5,200

3 The Integrity Officer function is absorbed into existing roles and functions within the agency.

Member name	Qualifications, knowledge, skills and experience	Number of meetings attended / total number of meetings	Total annual remuneration (GST inc.)
Fiona Erhardt (Commenced 6 September 2017)	Fiona has led finance teams at both an operational and corporate level in a big 4 accountancy firm, ASX listed companies and the not-for-profit sector.	4 out of 4	\$5,200
Bruce Turner AM (Commenced 30 March 2023)	Bruce has over 40 years' experience as a practitioner and leader in governance, risk management, compliance, fraud control, and assurance across the financial services and government sectors, including as chief audit executive for the ATO (February 2007 – February 2012), Integral Energy, and State Rail. He is now retired but continues to Chair and participate in audit and risk committees and boards. Bruce is a fellow of the Australian Institute of Company Directors and Institute of Internal Auditors, holds several global certifications, and is a fellow of various professional bodies. He was appointed a Member of the Order of Australia in 2015.	4 out of 4	\$5,200

*Mr McGee has elected to not be remunerated by reason of his ongoing employment with the APS.

External scrutiny

External audit

Other than the annual financial statement audit, there have not been any audits of our office undertaken by the ANAO in FY24.

Reports on operations

No reports in FY24 on the operations of our office were issued by the Auditor-General (other than the report on financial statements which is reproduced later in Part 5 of this report), a Parliamentary committee or the Commonwealth Ombudsman.

Judicial, administrative tribunal or Australian Information Commissioner decisions

No judicial, administrative tribunal or Australian Information Commissioner decisions were made that have had, or may have, a significant impact on the operations of our office.

Capability reviews

No capability reviews of the IGTO were released during FY24.

Assets management

The management of our assets is governed by the AAls and aligns with government best practice. The assets of the IGTO include cash or cash at bank, but Treasury manages all banking facilities on behalf of the IGTO under the MOU. This is an important operational feature and control in the context of our micro agency size. The Treasury, as service provider under the MOU, also maintains an asset register on our behalf, which is subject to annual stocktake and review by our officers to ensure the register is up-to-date. Assistance is also provided to the IGTO with the processing of its asset acquisitions, depreciation, revaluations and disposals.

Our office maintains a capital management plan that sets out longer term asset requirements and funding sources for asset replacement and investment. This is integrated with the strategic planning and capital budget processes and has reference to our annual operating budget process.

Our fixed assets include office fit-out, a right-of-use asset, purchased software, computer and telephony equipment, audio-visual equipment, and infrastructure.

Procurement

Our procurement is consistent with the Commonwealth Procurement Rules (**CPR**) requirements and aligns with the Treasury's policies and processes for MOU purposes. We have developed our own procurement manual to support our officers when undertaking procurement activities.

We publish information about significant procurements that our office expects to undertake the following year in an annual procurement plan available on the AusTender website at www.tenders.gov.au.

The IGTO supports small business participation in the Commonwealth Government procurement market. Small and Medium Enterprises (**SME**) and Small Enterprise participation statistics are available on the Department of Finance's website.⁴ The IGTO recognises the importance of ensuring that small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury's website.⁵

Our procurement practices support SMEs by treating all suppliers equitably regardless of their commercial, legal, technical and financial abilities and do not discriminate against suppliers due to their size, degree of foreign affiliation or ownership, location, or the origin of their goods and services. The IGTO is focused on continuous improvement in procurement and has developed a statement of business ethics for suppliers and IGTO officers that is published on our website. Furthermore, the IGTO has mandated that officers involved in procurement receive training to identify and address modern slavery risks as part of our procurement activities.

The relatively small size of our office and budget as well as the services we obtain through the Treasury MOU arrangements impact SME procurement engagement. We certainly value having access to a wider range and more competitive supplier base through the engagement of SMEs in the procurement process.

Exempt contracts

Our office is required to provide details of any contract entered into during the period by the AA of the entity, or a standing offer, with a value of more than \$10,000 (inclusive of GST) that has been exempted by the AA from being published in AusTender because it would disclose exempt matters under the *Freedom of Information Act 1982 (FOI Act)*.

No such contracts were entered into in this reporting period.

Australian National Audit Office access clauses

Our office is required to provide details of any contract entered into during FY24 of \$100,000 or more (inclusive of GST) that does not provide for the Auditor-General to have access to the contractor's premises.

No such contracts were entered into during the reporting period.

Reportable consultancy contracts

Consultants are engaged where there is a requirement for specialist expertise or independent research and assessment. Consultants are typically engaged to carry out defined reviews or evaluations, or provide independent advice, information or solutions to assist our decision making.

4 Department of Finance, *Statistics on Australian Government Procurement Contracts* (28 November 2023). <<https://www.finance.gov.au/government/procurement/statistics-australian-government-procurement-contracts->>.

5 The Treasury, *Pay on-Time Survey performance reports* <<https://treasury.gov.au/small-business/pay-time-survey-performance-reports->>.

Prior to engaging consultants, we take into account the skills and resources required for the task, the skills available internally, and the cost-effectiveness of engaging external expertise. The decision to engage a consultant is made in accordance with the PGPA Act and related regulations including the CPR and relevant internal policies.

In FY24, consultants were engaged to provide specialist expertise not available within our office, including designing and building a new CMS and external audit assurance. We are supported in part, by Treasury policies and procedures, and our own procurement manual, for selecting and engaging consultants. Consistent with the Government’s Strategic Commissioning Framework, no core work has been undertaken by consultants.

During FY24, 5 new reportable consultancy contracts were entered into involving total actual expenditure of \$226,067. In addition, 5 ongoing consultancy contracts were active during the period, involving total actual expenditure of \$317,120.

Table 3.2: Expenditure on reportable consultancy contracts current report period (2023–24)

	Number	Expenditure \$'000 (GST inc.)
New contracts entered into during the reporting period	5	226
Ongoing contracts entered into during a previous reporting period	5	317
Total	10	543

Table 3.3: Organisations receiving a share of reportable consultancy contract expenditure current report period (2023–24)

Name of organisation	ABN	Expenditure \$'000 (GST inc.)	Proportion of total expenditure (%)
PNP Solutions Pty Ltd – T/as ECLEVA	31 075 938 242	209	38.4
CBR Cyber Pty Ltd	36 643 307 171	98	18.0
Barrett Family Trust No 2 & Others	14 942 509 138	60	11.0
Orima Research	77 076 347 914	47	8.6
Wordmakers	50 429 218 240	46	8.5
HD IT	59 339 678 158	41	7.5

Annual reports contain information about actual expenditure on reportable consultancy contracts. Information on the value of reportable consultancy contracts is available on the AusTender website.

Reportable non-consultancy contracts

During FY24, 14 new reportable non-consultancy contracts were entered into involving total actual expenditure of \$298,682. In addition, 11 ongoing non-consultancy contracts were active during the period, involving total actual expenditure of \$669,518.

Table 3.4: Expenditure on reportable non-consultancy contracts current report period (2023–24)

	Number	Expenditure \$'000 (GST inc.)
New contracts entered into during the reporting period	14	299
Ongoing contracts entered into during a previous reporting period	11	670
Total	25	969

Table 3.5: Organisations receiving a share of reportable non-consultancy contract expenditure current report period (2023–24)

Name of organisation	ABN	Expenditure \$'000 (GST inc.)	Proportion of total expenditure (%)
Investa Asset Management Pty Ltd	16 089 301 922	356	36.7
Arrow Projects Pty Ltd	12 615 447 124	278	28.7
Chandler Macleod Group Limited	33 090 555 052	83	8.6
Aurion Corporation Pty Ltd	63 050 431 868	27	2.8
Griffin Legal Pty Limited	37 137 380 360	25	2.6

Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website.



Part 4

Our people

Management of human resources

IGTO staffing statistics

Part 4 – Our people

Management of human resources

Our office promotes a collegiate environment for team members to develop through their work and participation in a broad range of agency activities and corporate obligations. The nature of the work provides for a clear sense of achievement and satisfaction in performing an important community function.

Performance management

Consistent with the Performance Development System (PDS) policy, guidelines and the *Inspector-General of Taxation Enterprise Agreement 2024–27*, performance reviews are conducted on a six-monthly basis for all officers except those at the Senior Executive Service (SES) and Executive Level (EL) who are formally reviewed annually.

The principles of the PDS provide a basis for:

- providing mechanisms for feedback between employees and managers
- supporting employee development
- recognising and rewarding good performance
- determining base pay
- addressing under-performance.

In addition to formal performance discussions, our small agency environment provides for regular and continual discussion of performance with staff. Since all staff have the opportunity to work and engage directly with the IGTO, the Deputy Taxation Ombudsman or the Deputy Inspector-General of Taxation, they are provided with ongoing and contemporaneous feedback on their performance.

Organisational structure

Our organisational structure (see Figure 1.1) is designed to ensure our people are not only empowered to perform their roles but also supported by experienced leaders. They have access to and can engage with the most senior members within the agency. Our structure, processes, practices, procedures and culture enable us to effectively manage and develop our people to achieve their best performance.

Executive team

In FY24, the Executive team comprised the IGTO, the Deputy Taxation Ombudsman, the Deputy Inspector-General of Taxation, the Chief Operating Officer, the Financial Controller and the EL2 Directors.

Workforce composition

The IGTO is a statutory appointee. All other officers are employed under the *Public Service Act 1999 (Public Service Act)* and are required to adhere to the APS Code of Conduct and apply the APS Values. SES staff are employed under a determination and non-SES staff are employed under an enterprise agreement pursuant to the *Fair Work Act 2009*.

Table 4.1: Australian Public Service Act employment arrangements current report period (2023–24)

	SES	Non-SES	Total
Agency Determination 24(1)	2	0	2
Inspector-General of Taxation Enterprise Agreement 2024–2027	0	26	26
Individual Flexibility Arrangement	0	1	1
Total	2	27	29

Workplace agreements

The IGTO's remuneration is determined by the independent remuneration tribunal.

Non-SES officers are remunerated in accordance with the *Inspector-General of Taxation Enterprise Agreement 2024–2027* and our own PDS policies and guidelines and remuneration guidelines. In FY24, non-SES officers were engaged under the *Inspector-General of Taxation Enterprise Agreement 2024–2027*. One non-SES officer was engaged under an Individual Flexibility Arrangement.

All IGTO SES and non-SES are employed under the Public Service Act.

The only non-salary benefits provided to employees during the FY24 period consisted of loan interest fringe benefits arising on Commonwealth debts. The IGTO is advised that interest does not accrue and therefore is not legally recoverable on these debts, but for the purposes of the *Fringe Benefits Tax Assessment Act 1986* the loan interest fringe benefit nonetheless arises.

The IGTO did not provide any performance pay during the FY24 period.

Executive remuneration

The IGTO's remuneration is determined by the independent remuneration tribunal. SES remuneration is set by the IGTO (as AA), in accordance with their contractual terms and conditions.

Consistent with the HR delegations of the AA, the IGTO Executive Committee – which, for the purposes of remuneration decisions, consists of the IGTO, the Deputy Taxation Ombudsman, the Deputy Inspector-General of Taxation and the Chief Operating Officer (an EL2 employee that is responsible for all HR matters) – sets the remuneration for all other IGTO personnel, consistent with the *Inspector-General of Taxation Enterprise Agreement 2024–2027*, including executive level employees.

The Chief Operating Officer is recused from decisions of this committee which relate to remuneration of officers at the EL2 level and above.

All performance and remuneration policies are set by the AA. All performance and remuneration procedures and guidelines are prepared, consistent with the AA delegations, by the Chief Operating Officer.

These include:

- Performance Development System policy
- Performance Development System guidelines
- Remuneration guidelines

The IGTO consults APS wide remuneration surveys in setting remuneration for SES to ensure consistency with like agencies and positions. SES remuneration has changed in FY24 after referencing the FY22 APS Remuneration Report in setting the SES remuneration.

Table 4.2 sets out the salary range, by classification for all IGTO APS employees (including SES) – in accordance with their governing determinations or as provided by the *Inspector-General of Taxation Enterprise Agreement 2024–2027*. APS wide bargaining concluded in early 2024 and on 21 March 2024 the *Inspector-General of Taxation Enterprise Agreement 2024–2027* was approved by the Fair Work Commission. The Agreement provided a 4% salary increase from 14 March 2024. All salary increases under the *Inspector-General of Taxation Enterprise Agreement 2024–2027* are consistent with APS wide bargaining outcomes. Table 4.2 reflects base salary only and excludes other components of remuneration such as superannuation or other allowances.

Table 4.2: Australian Public Service Act employment salary ranges by classification level (minimum/maximum) current report period (2023–24)

Classification level	Minimum salary	Maximum salary
SES Band 3	Not applicable	Not applicable
SES Band 2	276,754	303,926
SES Band 1	215,526	238,627
EL 2	156,237	179,306
EL 1	127,909	146,725
APS 6	98,060	118,801
APS 5	86,392	92,497
APS 4	77,318	81,364
APS 3	69,226	73,268
APS 2	61,131	65,179
APS 1	53,036	57,593
Other	Not applicable	Not applicable
Minimum/maximum range	53,036	303,926

Learning and development

We support our people to develop their professional skills through a comprehensive learning & development program that incorporates:

- financial support to undertake postgraduate studies or to obtain or maintain professional qualifications
- tax technical updates from a variety of sources
- dispute investigation skills training delivered in house and externally by subject matter experts
- privacy and freedom of information skills and awareness
- annual online mandatory awareness training provided by the APSC and the Commonwealth Ombudsman in relation to elements of the PGPA Act and Public Service Act and related policies.

All of our officers hold a tertiary degree or higher qualification, and we provide support for our officers to obtain or maintain professional association memberships up to the value of \$1,000 (GST exclusive).

Study assistance

We use the IGTO studies assistance guidelines to support our people in further studies. Once an employee is approved for study, time off and financial support are available under these guidelines.

Wellbeing and workplace health and safety

Our office fosters and maintains a safe and healthy working environment in accordance with the *Work Health and Safety Act 2011 (WHS Act)*.

Several initiatives were taken during the year to ensure the health, safety and welfare of our people. These included wellbeing activities for all staff, recognising and rewarding staff for performance, social club activities and events, exit interviews conducted with departing employees for feedback to the Executive and monitoring both planned and unplanned leave and the associated reasons to identify any trends or issues that our office could support or address. Work health and safety (WHS) training is part of the mandatory training suite all IGTO officers undertake. Each ongoing officer covered by the *Inspector-General of Taxation Enterprise Agreement 2024-2027* is entitled to apply for a single payment of \$600 to contribute towards maintaining a healthy lifestyle.

During FY24, we received no accident reports. No notices were given under sections 90, 191, 195 or 198 of the WHS Act. No WHS investigations were undertaken during this year.

Resilience

Our office seeks to promote a supportive environment for team members. We recognise that the nature of the dispute investigation service we deliver may contribute to a heightened risk of employee stress, fatigue or other mental health and wellbeing issues. We aim to mitigate this risk and further develop staff through their work experiences, which includes direct engagement with senior executives and participation in a broad range of agency activities and stakeholder engagements. The nature of the work and work environment allows staff to engage with our purpose, develop skills and have a sense of achievement and satisfaction in performing an important community function.

Promoting an ethical working environment

We embrace the APS Values and Code of Conduct. We seek to establish and maintain ethical standards and professional conduct through policies, plans and procedures and mandatory annual training.

Through regular team meetings and other internal forums, we raise and discuss key ethical and professional conduct issues with staff including appropriate use of corporate property, IT, email and social media, as well as management of issues such as conflicts of interest and receipt of gifts. In FY21, we bolstered controls on our case management system to prevent officers from accessing cases with which they have, or may be perceived to have, a potential conflict of interest.

IGTO Staffing Statistics

Tables 4.3 to 4.14 detail IGTO staffing in the current (FY24) and previous (FY23) periods.

Table 4.3: All ongoing employees – current report period (2023–24)

	Man/Male			Woman/Female			Other identification*			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
NSW	16	0	16	4	3	7				23
Qld										
SA										
Tas	1	0	1							1
Vic	1	0	1	1	0	1				2
WA	1	0	1							1
ACT										
NT										
External Territories										
Overseas										
Total	19	0	19	5	3	8				27

* Includes employees who are non-binary, uses a different term or preferred not to answer

Table 4.4: All non-ongoing employees – current report period (2023–24)

	Man/Male			Woman/Female			Other identification*			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
NSW										
Qld										
SA	1	0	1	0	1	1				2
Tas										
Vic										
WA										
ACT										
NT										
External Territories										
Overseas										
Total	1	0	1	0	1	1				2

* Includes employees who are non-binary, uses a different term or preferred not to answer

Table 4.5: All ongoing employees – previous report period (2022–23)

	Man/Male			Woman/Female			Other identification*			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
NSW	18	1	19	3	3	6				25
Qld										
SA										
Tas										
Vic				1	0	1				1
WA										
ACT										
NT										
External Territories										
Overseas										
Total	18	1	19	4	3	7				26

* Includes employees who are non-binary, uses a different term or preferred not to answer

Table 4.6: All non-ongoing employees – previous report period (2022–23)

	Man/Male			Woman/Female			Other identification*			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
NSW	1	0	1	1	0	1				2
Qld										
SA				0	1	1				1
Tas										
Vic										
WA										
ACT										
NT										
External Territories										
Overseas										
Total	1	0	1	1	1	2				3

* Includes employees who are non-binary, uses a different term or preferred not to answer

Table 4.7: Australian Public Service Act ongoing employees – current report period (2023–24)

	Man/Male			Woman/Female			Other identification*			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
SES 3										
SES 2	1	0	1							1
SES 1	1	0	1							1
EL 2	3	0	3	1	1	2				5
EL 1	6	0	6	1	1	2				8
APS 6	6	0	6	3	1	4				10
APS 5	2	0	2							2
APS 4										
APS 3										
APS 2										
APS 1										
Other										
Total	19	0	19	5	3	8				27

* Includes employees who are non-binary, uses a different term or preferred not to answer

Table 4.8: Australian Public Service Act ongoing employees – previous report period (2022–23)

	Man/Male			Woman/Female			Other identification*			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
SES 3										
SES 2	1	0	1							1
SES 1	1	0	1							1
EL 2	2	0	2	1	1	2				4
EL 1	7	0	7	0	1	1				8
APS 6	7	1	8	3	1	4				12
APS 5										
APS 4										
APS 3										
APS 2										
APS 1										
Other										
Total	18	1	19	4	3	7				26

* Includes employees who are non-binary, uses a different term or preferred not to answer

Table 4.9: Australian Public Service Act non-ongoing employees – current report period (2023–24)

	Man/Male			Woman/Female			Other identification*			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
SES 3										
SES 2										
SES 1										
EL 2										
EL 1				0	1	1				1
APS 6	1	0	1							1
APS 5										
APS 4										
APS 3										
APS 2										
APS 1										
Other										
Total	1	0	1	0	1	1				2

* Includes employees who are non-binary, uses a different term or preferred not to answer

Table 4.10: Australian Public Service Act non-ongoing employees – previous report period (2022–23)

	Man/Male			Woman/Female			Other identification*			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
SES 3										
SES 2										
SES 1										
EL 2	1	0	1							1
EL 1				0	1	1				1
APS 6				1	0	1				1
APS 5										
APS 4										
APS 3										
APS 2										
APS 1										
Other										
Total	1	0	1	1	1	2				3

* Includes employees who are non-binary, uses a different term or preferred not to answer

Table 4.11: Australian Public Service Act employees by full time and part time status – current report period (2023–24)

	Ongoing			Non-ongoing			Total
	Full time	Part time	Total	Full time	Part time	Total	
SES 3							
SES 2	1	0	1				1
SES 1	1	0	1				1
EL 2	4	1	5				5
EL 1	7	1	8	0	1	1	9
APS 6	9	1	10	1	0	1	11
APS 5	2	0	2				2
APS 4							
APS 3							
APS 2							
APS 1							
Other							
Total	24	3	27	1	1	2	29

Table 4.12: Australian Public Service Act employees by full time and part time status – previous report period (2022–23)

	Ongoing			Non-ongoing			Total
	Full time	Part time	Total	Full time	Part time	Total	
SES 3							
SES 2	1	0	1				1
SES 1	1	0	1				1
EL 2	3	1	4	1	0	1	5
EL 1	7	1	8	0	1	1	9
APS 6	10	2	12	1	0	1	13
APS 5							
APS 4							
APS 3							
APS 2							
APS 1							
Other							
Total	22	4	26	2	1	3	29

Table 4.13: Australian Public Service Act employment type by location – current report period (2023–24)

	Ongoing	Non-ongoing	Total
NSW	23	0	23
Qld			
SA	0	2	2
Tas	1		1
Vic	2	0	2
WA	1	0	1
ACT			
NT			
External Territories			
Overseas			
Total	27	2	29

Table 4.14: Australian Public Service Act employment type by location – previous report period (2022–23)

	Ongoing	Non-ongoing	Total
NSW	25	2	27
Qld			
SA	0	1	1
Tas			
Vic	1	0	1
WA			
ACT			
NT			
External Territories			
Overseas			
Total	26	3	29

Indigenous employment

In FY24, we had one employee who identified as Indigenous. This is an increase from the previous reporting period.

We continue to explore options and strategies to ensure our advertised positions reach prospective Indigenous employees, including through engagement with APS diversity networks.

SES remuneration

Remuneration information for all SES officers of the IGTO are set out in Table 4.15.

Remuneration of key management personnel

Remuneration details for all key management personnel within the IGTO agency are set out in Table 4.15. Key management personnel within our agency comprise the IGTO and acting IGTO, along with all SES and EL2 officers.

Table 4.15: Information about remuneration for key management personnel for current report period (2023–24)

Name	Position title	Short-term benefits				Post-employment benefits			Other long-term benefits	Termination benefits	Total remuneration
		Base salary	Bonuses	Other benefits and allowances	Superannuation contributions	Long service leave	Other long-term benefits				
Karen Payne (Term ended 5/5/24)	Inspector-General of Taxation	\$390,007	0	0	\$24,920	\$26,722	0	0	0	\$441,649	
David Pengilley (commenced 6/5/24)	Acting Inspector-General of Taxation	\$315,848	0	\$53	\$45,349	\$7,158	0	0	0	\$368,408	
Mary Jeffries (commenced 20/5/24)	Acting Deputy Taxation Ombudsman	\$31,279	0	0	\$3,900	\$586	0	0	0	\$35,765	
Duy Dam	Deputy Inspector-General of Taxation	\$216,160	0	0	\$34,856	\$5,500	0	0	0	\$256,516	
Kim Williams	Chief Operating Officer	\$172,050	0	\$2,391	\$32,563	\$4,089	0	0	0	\$211,093	
Jarrod Joseph	Director of Dispute Investigations	\$181,734	0	\$1,586	\$26,551	\$4,518	0	0	0	\$214,389	
Helen Fong	Director of Complex Disputes	\$110,459	0	\$1,269	\$21,222	(\$1,859)	0	0	0	\$131,091	
Kuan-Kuan Tian (commenced 9/1/24)	Acting Director of Complex Disputes	\$68,582	0	\$1,982	\$11,882	\$4,450	0	0	0	\$86,896	
Darren Broers	Chief Information Security Officer	\$182,582	0	\$2,463	\$27,226	\$2,186	0	0	0	\$214,457	
David Clancy	Director of Strategy & Projects	\$156,164	0	\$1,450	\$24,395	\$6,237	0	0	0	\$188,246	



Part 5

Financial statements

Independent auditor's report

Financial statements



INDEPENDENT AUDITOR'S REPORT

To the Assistant Treasurer and Minister for Financial Services

Opinion

In my opinion, the financial statements of the Inspector-General of Taxation (the Entity) for the year ended 30 June 2024:

- (a) comply with Australian Accounting Standards – Simplified Disclosures and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*; and
- (b) present fairly the financial position of the Entity as at 30 June 2024 and its financial performance and cash flows for the year then ended.

The financial statements of the Entity, which I have audited, comprise the following as at 30 June 2024 and for the year then ended:

- Statement by the Accountable Authority and Financial Controller;
- Statement of Comprehensive Income;
- Statement of Financial Position;
- Statement of Changes in Equity;
- Cash Flow Statement; and
- Notes to the financial statements, comprising material accounting policy information and other explanatory information.

Basis for opinion

I conducted my audit in accordance with the Australian National Audit Office Auditing Standards, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Entity in accordance with the relevant ethical requirements for financial statement audits conducted by the Auditor-General and their delegates. These include the relevant independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) to the extent that they are not in conflict with the *Auditor-General Act 1997*. I have also fulfilled my other responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Accountable Authority's responsibility for the financial statements

As the Accountable Authority of the Entity, the Inspector-General of Taxation and Taxation Ombudsman is responsible under the *Public Governance, Performance and Accountability Act 2013* (the Act) for the preparation and fair presentation of annual financial statements that comply with Australian Accounting Standards – Simplified Disclosures and the rules made under the Act. The Inspector-General of Taxation and Taxation Ombudsman is also responsible for such internal control as the Inspector-General of Taxation and Taxation Ombudsman determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Inspector-General of Taxation and Taxation Ombudsman is responsible for assessing the ability of the Entity to continue as a going concern, taking into account whether the Entity's operations will cease as a result of an administrative restructure or for any other reason. The Inspector-General of Taxation and Taxation Ombudsman is also responsible for disclosing, as applicable, matters

related to going concern and using the going concern basis of accounting, unless the assessment indicates that it is not appropriate.

Auditor's responsibilities for the audit of the financial statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian National Audit Office Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with the Australian National Audit Office Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Accountable Authority;
- conclude on the appropriateness of the Accountable Authority's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern; and
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accountable Authority regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Australian National Audit Office



Mark Vial
Executive Director

Delegate of the Auditor-General

Canberra

20 September 2024

Part 5 – Financial statements

STATEMENT BY THE ACCOUNTABLE AUTHORITY AND FINANCIAL CONTROLLER

In our opinion, the attached financial statements for the period ended 30 June 2024 comply with subsection 42(2) of the Public Governance, Performance and Accountability Act 2013 (PGPA Act), and are based on properly maintained financial records as per subsection 41(2) of the PGPA Act.

In our opinion, at the date of this statement, there are reasonable grounds to believe that the Inspector-General of Taxation will be able to pay its debts as and when they fall due.



Ruth Owen
Inspector-General of Taxation
and Taxation Ombudsman
20 September 2024



Julian Lim
Financial Controller
20 September 2024

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Statement of Comprehensive Income*for the period ended 30 June 2024*

	Notes	2024 \$	2023 \$	Original Budget \$
NET COST OF SERVICES				
Expenses				
Employee benefits	1.1A	5,042,671	4,620,248	4,628,000
Suppliers	1.1B	1,797,847	1,637,525	1,692,000
Depreciation and amortisation	2.2A	594,718	768,552	463,000
Finance costs	1.1C	41,373	11,566	-
Write-down and impairment of other assets	1.1D	9,973	77,665	-
Other expenses	1.1E	-	206,068	-
Total expenses		7,486,582	7,321,624	6,783,000
Own-source revenue				
ANAO audit services received free of charge	1.2A	64,000	58,000	60,000
Other revenue	1.2A	1,414	3,194	-
Total own-source revenue		65,414	61,194	60,000
Gains				
Gains from sale of assets		11,618	-	-
Total gains		11,618	-	-
Total own-source income		77,032	61,194	60,000
Net (cost of)/contribution by services		(7,409,550)	(7,260,430)	(6,723,000)
Revenue from Government		6,677,000	6,484,000	6,677,000
Surplus/(Deficit)		(732,550)	(776,430)	(46,000)
OTHER COMPREHENSIVE INCOME				
Items not subject to subsequent reclassification to net cost of services				
Changes in asset revaluation reserve		(46,201)	-	-
Total comprehensive income/(loss)		(778,751)	(776,430)	(46,000)

The above statement should be read in conjunction with the accompanying notes.

Statement of Financial Position*as at 30 June 2024*

	Notes	2024 \$	2023 \$	Original Budget \$
ASSETS				
Financial assets				
Cash and cash equivalents	2.1A	33,694	20,000	20,000
Trade and other receivables	2.1B	3,483,684	3,799,770	4,216,000
Total financial assets		3,517,378	3,819,770	4,236,000
Non-financial assets¹				
Buildings	2.2A	2,182,175	2,676,096	2,899,000
Plant and equipment	2.2A	108,977	142,004	167,000
Computer software	2.2A	-	16,560	57,000
Other non-financial assets		62,740	165,298	119,000
Total non-financial assets		2,353,892	2,999,958	3,242,000
Total assets		5,871,270	6,819,728	7,478,000
LIABILITIES				
Payables				
Suppliers		313,399	339,127	209,000
Other payables	2.3A	170,143	119,273	204,000
Total payables		483,542	458,400	413,000
Interest bearing liabilities				
Leases	2.4A	1,050,514	1,268,968	1,301,000
Total interest bearing liabilities		1,050,514	1,268,968	1,301,000
Provisions				
Employee provisions	3.1A	1,527,443	1,546,715	1,618,000
Other provisions	2.5A	164,316	153,439	231,000
Total provisions		1,691,759	1,700,154	1,849,000
Total liabilities		3,225,815	3,427,522	3,563,000
Net assets		2,645,455	3,392,206	3,915,000
EQUITY				
Contributed equity		1,448,573	1,416,573	1,449,000
Reserves		364,883	411,084	411,000
Retained surplus/(Accumulated deficit)		831,999	1,564,549	2,055,000
Total equity		2,645,455	3,392,206	3,915,000

The above statement should be read in conjunction with the accompanying notes.

1. Right-of-use assets are included in Buildings.

Statement of Changes in Equity*for the period ended 30 June 2024*

Notes	2024 \$	2023 \$	Original Budget \$
CONTRIBUTED EQUITY			
Opening balance			
Balance carried forward from previous period	1,416,573	1,384,573	1,417,000
Transactions with owners			
Contributions by owners			
Departmental capital budget appropriation	32,000	32,000	32,000
Total transactions with owners	32,000	32,000	32,000
Closing balance as at 30 June	1,448,573	1,416,573	1,449,000
RETAINED EARNINGS			
Opening balance			
Balance carried forward from previous period	1,564,549	2,340,979	2,101,000
Comprehensive income			
Surplus/(Deficit) for the period	(732,550)	(776,430)	(46,000)
Total comprehensive income	(732,550)	(776,430)	(46,000)
Transfers between equity components	-	-	-
Closing balance as at 30 June	831,999	1,564,549	2,055,000
ASSET REVALUATION RESERVE			
Opening balance			
Balance carried forward from previous period	411,084	411,084	411,000
Comprehensive income			
Revaluations	(41,413)	-	-
Changes in provision for restoration	(4,788)	-	-
Total comprehensive income	(46,201)	-	-
Closing balance as at 30 June	364,883	411,084	411,000
TOTAL EQUITY			
Opening balance			
Balance carried forward from previous period	3,392,206	4,136,636	3,929,000
Comprehensive income			
Surplus/(Deficit) for the period	(732,550)	(776,430)	(46,000)
Revaluations	(41,413)	-	-
Changes in provision for restoration	(4,788)	-	-
Total comprehensive income	(778,751)	(776,430)	(46,000)
Transactions with owners			
Contributions by owners			
Departmental capital budget	32,000	32,000	32,000
Total transactions with owners	32,000	32,000	32,000
Closing balance as at 30 June	2,645,455	3,392,206	3,915,000

The above statement should be read in conjunction with the accompanying notes.

Accounting Policy*Equity Injections*

Amounts appropriated which are designated as 'equity injections' for a year (less any formal reductions) and Departmental Capital Budgets (DCBs) are recognised directly in contributed equity in that year.

Cash Flow Statement*for the period ended 30 June 2024*

	Notes	2024 \$	2023 \$	Original Budget \$
OPERATING ACTIVITIES				
Cash received				
Appropriations		7,311,245	8,976,522	6,810,000
Other cash received		130,944	23,566	-
GST received		224,039	271,653	-
Total cash received		7,666,228	9,271,741	6,810,000
Cash used				
Employees		4,972,082	4,815,144	4,628,000
Suppliers		1,651,552	1,621,219	1,632,000
Interest payments on lease liabilities		35,284	5,084	-
GST paid		156,886	349,516	-
Section 74 receipts transferred to OPA		547,680	262,316	-
Other		-	206,068	-
Total cash used		7,363,484	7,259,347	6,260,000
Net cash from/(used by) operating activities		302,744	2,012,394	550,000
INVESTING ACTIVITIES				
Cash used				
Purchase of plant and equipment		8,796	91,630	165,000
Purchase of buildings		93,800	1,505,634	-
Total cash used		102,596	1,597,264	165,000
Net cash from/(used by) investing activities		(102,596)	(1,597,264)	(165,000)
FINANCING ACTIVITIES				
Cash received				
Contributed equity - departmental capital budget		32,000	32,000	32,000
Total cash received		32,000	32,000	32,000
Cash used				
Principal payments of lease liabilities		218,454	447,222	417,000
Total cash used		218,454	447,222	417,000
Net cash from/(used by) financing activities		(186,454)	(415,222)	(385,000)
Net increase/(decrease) in cash held		13,694	(92)	-
Cash and cash equivalents at the beginning of the reporting period		20,000	20,092	20,000
Cash and cash equivalents at the end of the reporting period	2.1A	33,694	20,000	20,000

The above statement should be read in conjunction with the accompanying notes.

Overview

The Inspector-General of Taxation (IGT) is an independent, Commonwealth statutory agency. It is a not-for-profit entity, operating out of a single office location in Sydney. The IGT contributes to the overall integrity and transparency of the tax system, by independently investigating taxation decisions, actions, systems, and laws of the Australian Taxation Office (ATO) and the Tax Practitioners Board (TPB). The IGT also uses the name IGTO as it encompasses the dual functions of the agency as both the IGT and the Taxation Ombudsman.

The objective of the IGT is to improve the fairness and integrity of the taxation and superannuation administration through independent investigation of tax disputes, review investigations of systemic and broader community issues, reporting issues that are in the public interest and independent advice to the Government and its relevant entities.

The principal activities of the IGT are:

- provide independent assistance and assurance directly to taxpayers and tax professionals and investigate taxation disputes (or unresolved complaints) about their tax affairs;
- investigate and report on issues arising from complaints and dispute investigations which are in the public interest; and
- undertake review investigations, informed by community consultations, of actions, systems, and taxation laws (to the extent they deal with tax administration matters) to provide independent advice and recommendations to Government, the ATO and the TPB.

The Basis of Preparation

The financial statements are general purpose financial statements and are required by:

- a) section 42 of the *Public Governance, Performance and Accountability Act 2013*; and
- b) Australian Accounting Standards including simplified disclosures for Tier 2 Entities under AASB 1060 issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period.

The financial statements have been prepared on an accrual basis and in accordance with the historical cost convention, except for certain assets and liabilities at fair value. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position. The financial statements are presented in Australian dollars.

The continued existence of the IGT in its present form and with its present programs is dependent on government policy and on continuing appropriations by Parliament for the IGT policy advice, administration and programs.

Matter in relation to payments of SES employees

During 2020-21, various historical remuneration increases for SES were identified that appeared inconsistent with the instruments under which SES officers were engaged and were not in accordance with Section 24(1) of the *Public Service Act 1999*.

During the 2023-24 financial year an employee was granted a waiver from the Department of Finance (DoF) for the remaining balance of the outstanding debt of \$136,602.

All debts have now been completely settled or waived.

Taxation

The IGT is exempt from all forms of taxation except Fringe Benefits Tax (FBT) and the Goods and Services Tax (GST).

Events After the Reporting Period

There are no known events occurring after the reporting period that could impact on the financial statements.

Financial Performance

This section analyses the financial performance of the Inspector-General of Taxation for the year ended 30 June 2024.

1.1 Expenses

	2024	2023
	\$	\$
1.1A: Employee benefits		
Wages and salaries	3,896,080	3,500,865
Superannuation		
Defined contribution plans	449,804	447,293
Defined benefit plans	198,790	147,528
Leave and other entitlements	497,997	524,562
Total employee benefits	5,042,671	4,620,248

Accounting Policy

Accounting policies for employee related expenses are contained in Note 3: People and relationships.

1.1B: Suppliers

Goods and services supplied or rendered

Information communication technology	540,786	435,072
Consultants, contractors and secondees	518,225	366,199
Service level agreement with Treasury	183,212	157,933
Seminars and conferences	96,039	51,019
Property operating expenses	92,995	156,603
Travel	85,876	79,142
Audit fees	64,000	58,000
Legal and insurance expenses	61,008	115,116
Subscriptions and periodicals	39,085	40,052
Relocation expenses	30,815	116,059
Advertising and printing	26,213	14,664
Other	26,079	16,383
Membership and other fees	23,854	21,045
Total goods and services supplied or rendered	1,788,187	1,627,287
Goods supplied	260,923	181,515
Services rendered	1,527,264	1,445,772
Total goods and services supplied or rendered	1,788,187	1,627,287

Other suppliers

Workers compensation expenses	9,660	10,238
Total other suppliers	9,660	10,238
Total suppliers	1,797,847	1,637,525

1.1C: Finance costs

Interest on lease liabilities	35,284	5,084
Unwinding of discount	6,089	6,482
Total finance costs	41,373	11,566

The above lease disclosures should be read in conjunction with the accompanying notes 2.2A and 2.4A.

Accounting Policy

All borrowing costs are expensed as incurred.

1.1D: Write-down and impairment of other assets

Write-down and impairment of plant and equipment	1,695	77,665
Write-down and impairment of Software	8,278	-
Total write-down and impairment of other assets	9,973	77,665

1.1E: Other expenses

Additional makegood expense	-	206,068
Total other expenses	-	206,068

1.2 Own-Source Revenue and gains

	2024	2023
	\$	\$
1.2A: Other revenue		
ANAO audit services received free of charge	64,000	58,000
Other revenue	1,414	3,194
Total other revenue	65,414	61,194

Accounting Policy*Resources Received Free of Charge*

Resources received free of charge are recognised as revenue when, and only when, a fair value can be reliably determined and the services would have been purchased if they had not been donated. Use of those resources is recognised as an expense.

Resources received free of charge are recorded as either revenue or gains depending on their nature.

Sale of Assets

Gains from disposal of assets are recognised when control of the asset has passed to the buyer.

Revenue from Government

Amounts appropriated for departmental appropriations for the year (adjusted for any formal additions and reductions) are recognised as Revenue from Government when the IGT gains control of the appropriation, except for certain amounts that relate to activities that are reciprocal in nature, in which case revenue is recognised only when it has been earned.

Financial Position

This section analyses the Inspector-General of Taxation assets used to conduct its operations and the operating liabilities incurred as a result. Employee related information is disclosed in the People and Relationships section.

2.1 Financial Assets

	2024	2023
	\$	\$
2.1A: Cash and cash equivalents		
Cash on hand or on deposit	33,694	20,000
Total cash and cash equivalents	33,694	20,000

Accounting Policy

Cash is recognised at its nominal amount. Cash and cash equivalents includes:

- a) cash on hand; and
- b) demand deposits in bank accounts with an original maturity of 3 months or less that are readily convertible to known amounts of cash and subject to insignificant risk of changes in value.

2.1B: Trade and other receivables

Goods and services receivables in connection with

Related parties

-	38,991
-	38,991

Total goods and services receivables

Appropriation receivables

From ordinary annual appropriation

3,434,455	3,521,020
3,434,455	3,521,020

Total appropriation receivables

Other receivables

GST receivable from the Australian Taxation Office

49,229

121,847

Refurbishment Contribution

-

117,912

Total other receivables

49,229

239,759

Total trade and other receivables (gross)

3,483,684

3,799,770

Total trade and other receivables

3,483,684

3,799,770

Accounting Policy

Financial assets

Trade receivables, loans and other receivables that are held for the purpose of collecting the contractual cash flows where the cash flows are solely payments of principal and interest, that are not provided at below-market interest rates, are subsequently measured at amortised cost using the effective interest method adjusted for any loss allowance.

2.2 Non-Financial Assets**2.2A: Reconciliation of the opening and closing balances of property, plant and equipment and intangibles****Reconciliation of the opening and closing balances of property, plant and equipment for 2024**

	Plant and equipment \$	Buildings \$	Computer Software \$	Total \$
As at 1 July 2023				
Gross book value	245,157	2,750,076	510,705	3,505,938
Accumulated depreciation, amortisation and impairment	(103,153)	(73,980)	(494,145)	(671,278)
Total as at 1 July 2023	142,004	2,676,096	16,560	2,834,660
Adjusted total as at 1 July 2023	142,004	2,676,096	16,560	2,834,660
Additions				
Purchase or internally developed	8,796	93,800	-	102,596
Revaluations and impairments recognised in other comprehensive income	223	(41,636)	-	(41,413)
Depreciation and amortisation	(40,351)	(303,048)	(8,282)	(351,681)
Depreciation on right-of-use assets	-	(243,037)	-	(243,037)
Write-down and impairments recognised in net cost of services	(1,695)	-	(8,278)	(9,973)
Total as at 30 June 2024	108,977	2,182,175	-	2,291,152
Total as at 30 June 2024 represented by				
Gross book value	117,221	2,474,442	-	2,591,663
Accumulated depreciation, amortisation and impairment	(8,244)	(292,267)	-	(300,511)
Total as at 30 June 2024	108,977	2,182,175	-	2,291,152
Carrying amount of right-of-use assets	-	952,175	-	952,175

All revaluations are independent and are conducted in accordance with the revaluation policy stated below. In 2022-23 no review was undertaken by an independent valuer, as the value of assets within the register prior to the new right-of-use and Fit-Out assets was minor. A full revaluation was conducted for year ending 30 June 2024.

As at 30 June 2024, the IGT had no contractual commitments for either the acquisition of property, plant and equipment or for the acquisition of intangible assets (2023: nil).

Accounting PolicyAcquisition of assets

Assets are recorded at cost on acquisition except as stated below. The cost of acquisition includes the fair value of assets transferred in exchange and liabilities undertaken. Financial assets are initially measured at their fair value plus transaction costs where appropriate.

Assets acquired at no cost, or for nominal consideration, are initially recognised as assets and income at their fair value at the date of acquisition, unless acquired as a consequence of restructuring of administrative arrangements. In the latter case, assets are initially recognised as contributions by owners at the amounts at which they were recognised in the transferor's accounts immediately prior to the restructuring.

Lease Right-of-Use (ROU) Assets

Leased ROU assets are capitalised at the commencement date of the lease and comprise of the initial lease liability amount, initial direct costs incurred when entering into the lease less any lease incentives received. These assets are accounted for by Commonwealth lessees as separate asset classes to corresponding assets owned outright, but included in the same column as where the corresponding underlying assets would be presented if they were owned.

Following initial application, an impairment review is undertaken for any right-of-use lease asset that shows indicators of impairment and an impairment loss is recognised against any right-of-use lease asset that is impaired. Lease ROU assets continue to be measured at cost after initial recognition. The IGT did not identify any indicators of impairment.

Asset Recognition Threshold

Purchases of property, plant and equipment are recognised initially at cost in the Statement of Financial Position, except for purchases costing less than \$2,000 and computer equipment of less than \$1,000, which are expensed in the year of acquisition (other than where they form part of a group of similar items which are significant in total).

The initial cost of an asset includes an estimate of the cost of dismantling and removing the item and restoring the site on which it is located.

Revaluations

Following initial recognition at cost, property plant and equipment (excluding ROU assets) are carried at fair value (or an amount not materially different from fair value) less subsequent accumulated depreciation and accumulated impairment losses. Cost is considered an acceptable fair value proxy for assets under construction. Valuations are conducted with sufficient frequency to ensure that the carrying amounts of assets do not differ materially with the assets' fair values as at the reporting date. The regularity of independent valuations depends upon the volatility of movements in market values for the relevant assets.

Revaluation adjustments were made on a class basis. Any revaluation increment is credited to equity under the heading of asset revaluation reserve except to the extent that it reverses a previous revaluation decrement of the same asset class that was previously recognised in the surplus or deficit. Revaluation decrements for a class of assets are recognised directly through surplus or deficit except to the extent that they reverse a previous revaluation increment for that class.

Any accumulated depreciation as at the last revaluation date was eliminated against the gross carrying amount of the asset and the asset restated to the revalued amount.

Depreciation

Depreciable property, plant and equipment assets are written off to their estimated residual values over their estimated useful lives to the IGT using, in all cases, the straight-line method of depreciation. Leasehold improvements are depreciated on a straight-line basis over the lesser of the estimated useful life of the improvements or the unexpired period of the lease.

Depreciation rates (useful lives), residual values and methods are reviewed at each reporting date and necessary adjustments are recognised in the current, or current and future reporting periods, as appropriate. Depreciation rates applying to each class of depreciable asset are based on the following useful lives:

	2024	2023
Plant and equipment	1-15 years	1-15 years
Buildings	Lease terms	Lease terms

Accounting Policy (continued)

Impairment

All assets were assessed for impairment as at 30 June 2024. Where indications of impairment exist, the asset's recoverable amount is estimated and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount.

The recoverable amount of an asset is the higher of its fair value less costs of disposal and its value in use. Value in use is the present value of the future cash flows expected to be derived from the asset. Where the future economic benefit of an asset is not primarily dependent on the asset's ability to generate future cash flows, and the asset would be replaced if the IGT were deprived of the asset, its value in use is taken to be its depreciated replacement cost.

Intangibles

The IGT's intangibles comprise purchased software for internal use. These assets are carried at cost less accumulated amortisation and any accumulated impairment losses.

Software is amortised on a straight-line basis over its anticipated useful life, being 5 years (2023: 5 years).

All software assets were assessed for indications of impairment at 30 June 2024. No indicators of impairment were identified as at 30 June 2024 (2023: nil).

Fair value measurements - validation process

Comprehensive valuations are carried out once every three years. In the intervening years, an annual materiality review is undertaken to determine whether the carrying amount of the assets is materially different from the fair value. The IGT appointed Jones Lang LaSalle (JLL) to undertake a full revaluation of all tangible property, plant and equipment assets as at 30 June 2024.

2.3 Payables

	2024	2023
	\$	\$
2.3A: Other payables		
Salaries and wages	94,689	102,682
Superannuation	16,988	16,591
Other	58,466	-
Total other payables	170,143	119,273

Accounting Policy**Payables**

Payables include trade creditors and accruals and are recognised at amortised cost. Liabilities are recognised to the extent the goods or services have been received (and irrespective of having been invoiced).

2.4 Interest Bearing Liabilities

	2024	2023
	\$	\$
2.4A: Leases		
Lease Liabilities	1,050,514	1,268,968
Total leases	1,050,514	1,268,968

Total cash outflow for lease for the period ended 30 June 2024 was \$253,737, \$218,454 in principal repayments and \$35,284 in interest payments (2023: \$452,306, \$447,222 in principal repayments and \$5,084 in interest payments).

Maturity analysis - contractual undiscounted cash flows

Within 1 year	267,494	231,554
Between 1 to 5 years	870,574	1,138,068
Total leases	1,138,068	1,369,622

The above lease disclosures should be read in conjunction with the accompanying notes 1.1C and 2.2A.

Accounting Policy**Leases**

For all new contracts entered into, the IGT considers whether the contract is, or contains a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration'.

Once it has been determined that a contract is, or contains a lease, the lease liability is initially measured at the present value of the lease payments unpaid at the commencement date, discounted using the interest rate implicit in the lease, if that rate is readily determinable, or the department's incremental borrowing rate.

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification to the lease. When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset or profit and loss depending on the nature of the reassessment or modification.

2.5 Other Provisions

2024
\$

2.5A: Other provisions

	Provision for restoration ¹
	\$
As at 1 July 2023	153,439
Revaluation of provision	4,788
Unwinding of discount or change in discount rate	6,089
Total as at 30 June 2024	164,316

¹ Relates to the lease agreement for 201 Kent Street, Sydney.

People and relationships

This section describes a range of employment and post employment benefits provided to our people and our relationships with other key people.

3.1 Employee Provisions

	2024	2023
	\$	\$
3.1A: Employee provisions		
Leave	<u>1,527,443</u>	1,546,715
Total employee provisions	<u>1,527,443</u>	<u>1,546,715</u>

Accounting Policy

Employee benefits

Liabilities for short-term employee benefits and termination benefits due within twelve months of the end of the reporting period are measured at their nominal amounts.

Other long-term employee benefits are measured as net total of the present value of the defined benefit obligation at the end of the reporting period minus the fair value at the end of the reporting period of plan assets (if any) out of which the obligations are to be settled directly.

Leave

The liability for employee benefits includes provision for annual leave and long service leave.

The leave liabilities are calculated on the basis of employees' remuneration at the estimated salary rates that will be applied at the time the leave is taken, including the IGT's employer superannuation contribution rates to the extent that the leave is likely to be taken during service rather than paid out on termination.

In 2023-24 the IGT engaged the Australian Government Actuary to undertake a actuarial assessment of its leave provisions, taking into account the likely tenure of existing staff and, patterns of leave claims, payouts and future salary movements. The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and inflation. The next assessment will be completed in the 2026-27 financial year.

The employee provision has been determined with reference to the IGT's expected tenure of staff and future salary movements and standard parameters (future discount rates) provided by the Department of Finance.

Superannuation

Staff of the IGT in general are members of the Public Sector Superannuation Scheme (PSS) or the PSS accumulation plan (PSSap).

The PSS is a defined benefit scheme for the Australian Government. The PSSap is a defined contribution scheme. The liability for defined benefits is recognised in the financial statements of the Australian Government and is settled by the Australian Government in due course. This liability is reported by the Department of Finance's administered schedules and notes.

The IGT makes employer contributions to the employees' defined benefit superannuation scheme at rates determined by an actuary to be sufficient to meet the current cost to the Government. The IGT accounts for the contributions as if they were contributions to defined contribution plans.

The liability for superannuation recognised as at 30 June represents outstanding contributions for the final fortnight of the year.

3.2 Key Management Personnel Remuneration

Key management personnel are those having authority and responsibility for planning, directing and controlling the activities, directly or indirectly, of the IGT. The IGT have increased the number of personnel reported as key management personnel, consistent with the development of internal roles and responsibilities within the agency. Key management personnel remuneration is reported in the table below:

	2024	2023
	\$	\$
Short-term employee benefits	1,836,059	1,668,301
Post-employment benefits	252,865	231,792
Other long-term employee benefits	59,588	99,329
Total key management personnel remuneration expenses¹	2,148,512	1,999,422

The total number of key management personnel that are included in the above table is 10 (2023: 9).

1. The above key management personnel remuneration excludes the remuneration and other benefits of the Portfolio Minister. The Portfolio Minister's remuneration and other benefits are set by the Remuneration Tribunal and are not paid by the entity.

3.3 Related Party Disclosures

Related party relationships:

The IGT is an Australian Government controlled entity. Related parties to the IGT are key management personnel including the Portfolio Minister and Executive, and other Australian Government entities.

Transactions with related parties:

Given the breadth of Government activities, related parties may transact with the government sector in the same capacity as ordinary citizens. Such transactions include the payment or refund of taxes, receipt of a Medicare rebate or higher education loans. These transactions have not been separately disclosed in this note.

Significant transactions with related parties can include:

- the payments of grants or loans;
- purchases of goods and services;
- asset purchases, sales transfers or leases;
- debts forgiven; and
- guarantees.

Giving consideration to relationships with related entities, and transactions entered into during the reporting period by the IGT, it has been determined that there are no related party transactions to be separately disclosed. (2023: nil)

Funding

This section identifies the Inspector-General of Taxation funding structure.

4.1 Appropriations

4.1A: Annual appropriations ('recoverable GST exclusive')

Annual Appropriations for 2024

	<i>Appropriation Act</i>	<i>PGPA Act</i>		Appropriation applied in 2024 (current and prior years)	Variance
	Annual Appropriation	Section 74	Total appropriation		
	\$	\$	\$	\$	\$
Departmental					
Ordinary annual services ¹	6,677,000	348,900	7,025,900	(7,098,771)	(72,871)
Capital Budget ²	32,000	-	32,000	(32,000)	-
Total departmental	6,709,000	348,900	7,057,900	(7,130,771)	(72,871)

- The variance is funded from prior year appropriations
- Departmental Capital Budgets are appropriated through Appropriation Act (No.1). They form part of ordinary annual services and are not separately identified in the Appropriation Acts.
- There is an additional amount of retainable GST receipts that have not been included in the Section 74 disclosure in the current financial year. This amount pertains to transactions that are outside the scope of the of the current disclosure requirements under Section 74.

Annual Appropriations for 2023

	<i>Appropriation Act</i>	<i>PGPA Act</i>		Appropriation applied in 2023	Variance
	Annual Appropriation	Section 74	Total appropriation		
	\$	\$	\$	\$	\$
Departmental					
Ordinary annual services	6,560,000	262,316	6,822,316	(8,976,614)	(2,154,298)
Capital Budget	32,000	-	32,000	(32,000)	-
Total departmental	6,592,000	262,316	6,854,316	(9,008,614)	(2,154,298)

- Supply Act (No.3) 2022-2023 includes unspent funds of \$0.076 million. The funds are subject to PGPA Act section 51 withholding quarantine and are considered legally available appropriations as at 30 June 2023.
- The variance is due to costs associated with relocation and refurbishment during 2022-23
- Departmental Capital Budget is appropriated through Supply Act (No.1) & Supply Act (No.3). It forms part of the ordinary annual services, and is not separately identified in the Appropriation Acts.

4.1B: Unspent annual appropriations ('recoverable GST exclusive')

	2024	2023
	\$	\$
Departmental		
Supply Act (No. 3) 2022-23 ¹	76,000	3,597,020
Appropriation Act (No. 1) 2023-24	3,434,455	-
Cash at Bank ²	33,694	20,000
Total departmental	3,544,149	3,617,020

- Supply Act (No.3) 2022-2023 includes unspent funds of \$0.076 million. The funds are subject to PGPA Act section 51 withholding quarantine and are considered legally available appropriations as at 30 June 2024.
- The balance of funds in the Cash at Bank were drawn from Appropriation Act (No.1) 2023-24.

4.2 Net Cash Appropriation Arrangements

	2024	2023
	\$	\$
Total comprehensive income/(loss) - as per the Statement of Comprehensive Income	(778,751)	(776,430)
Plus : depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) ¹	351,681	334,813
Plus : depreciation of right-of-use assets ²	243,037	433,739
Less : lease principal repayments ²	(218,454)	(447,222)
	(402,487)	(455,100)
Less : Changes in asset revaluation reserve	46,201	-
Net Cash Operating Surplus/ (Deficit)	(356,286)	(455,100)

1. From 2010-11, the Government introduced net cash appropriation arrangements where revenue appropriations for depreciation/amortisation expenses of non-corporate Commonwealth entities and selected corporate Commonwealth entities were replaced with a separate capital budget provided through equity appropriations. Capital budgets are to be appropriated in the period when cash payment for capital expenditure is required.

2. The inclusion of depreciation/amortisation expenses related to ROU leased assets and the lease liability principal repayment amount reflects the impact of AASB 16 Leases, which does not directly reflect a change in appropriation arrangements.

Managing uncertainties

This section analyses how the Inspector-General of Taxation manages financial risks within its operating environment.

5.1A: Contingent assets and liabilities

There were no quantifiable contingent assets or liabilities in 2024 (2023: nil).

Accounting Policy

Contingent liabilities and contingent assets are not recognised in the statement of financial position but are reported in the notes. They may arise from uncertainty as to the existence of a liability or asset or represent an asset or liability in respect of which the amount cannot be reliably measured. Contingent assets are disclosed when settlement is probable but not virtually certain and contingent liabilities are disclosed when settlement is greater than remote.

5.2 Financial Instruments

	2024	2023
	\$	\$
5.2A: Categories of financial instruments		
Financial assets at amortised cost		
Cash and cash equivalents	33,694	20,000
Trade and other receivables - goods and services	-	38,991
Trade and other receivables - other	-	-
Total financial assets at amortised cost	33,694	58,991
Total financial assets	33,694	58,991
Financial Liabilities		
Financial liabilities measured at amortised cost		
Suppliers payable	313,399	339,127
Other payables	58,466	-
Total financial liabilities measured at amortised cost	371,865	339,127
Total financial liabilities	371,865	339,127

Accounting Policy

Financial assets

In accordance with AASB 9 Financial Instruments, the IGT classifies its financial assets in the following categories:

- a) financial assets at fair value through profit or loss;
- b) financial assets at fair value through other comprehensive income; and
- c) financial assets measured at amortised cost.

The classification depends on both the entity's business model for managing the financial assets and contractual cash flow characteristics at the time of initial recognition. Financial assets are recognised when the entity becomes a party to the contract and, as a consequence, has a legal right to receive or a legal obligation to pay cash and derecognised when the contractual rights to the cash flows from the financial asset expire or are transferred upon trade date.

Financial Assets at Amortised Cost

Financial assets included in this category need to meet two criteria:

1. the financial asset is held in order to collect the contractual cash flows; and
2. the cash flows are solely payments of principal and interest (SPPI) on the principal outstanding amount.

Amortised cost is determined using the effective interest method.

Effective Interest Method

Income is recognised on an effective interest rate basis for financial assets that are recognised at amortised cost.

Impairment of Financial Assets

Financial assets are assessed for impairment at the end of each reporting period based on Expected Credit Losses, using the general approach which measures the loss allowance based on an amount equal to lifetime expected credit losses where risk has significantly increased, or an amount equal to *12-month expected credit losses* if risk has not increased.

The simplified approach for trade, contract and lease receivables is used. This approach always measures the loss allowance as the amount equal to the lifetime expected credit losses.

A write-off constitutes a derecognition event where the write-off directly reduces the gross carrying amount of the financial asset.

Financial liabilities

Financial liabilities are classified as either financial liabilities at 'fair value through profit or loss' or other financial liabilities.

Financial liabilities are recognised and derecognised upon 'trade date'.

Financial Liabilities at Amortised Cost

Financial liabilities, including borrowings, are initially measured at fair value, net of transaction costs. These liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective interest basis.

Supplier and other payables are recognised at amortised cost. Liabilities are recognised to the extent that the goods or services have been received (and irrespective of having been invoiced).

All payables are expected to be settled within 12 months except where indicated.

Other information

6.1 Current/Non-Current Distinction for Assets and Liabilities

6.1A: Current/non-current distinction for assets and liabilities

	2024	2023
	\$	\$
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	33,694	20,000
Trade and other receivables	3,483,684	3,799,770
Other non-financial assets	62,740	165,298
Total no more than 12 months	3,580,118	3,985,068
More than 12 months		
Buildings	2,182,175	2,676,096
Plant and equipment	108,977	142,004
Computer software	-	16,560
Total more than 12 months	2,291,152	2,834,660
Total assets	5,871,270	6,819,728
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	313,399	339,127
Other payables	170,143	119,273
Leases	216,912	196,271
Employee provisions	341,433	345,170
Total no more than 12 months	1,041,887	999,841
More than 12 months		
Leases	833,602	1,072,697
Employee provisions	1,186,010	1,201,545
Other provisions	164,316	153,439
Total more than 12 months	2,183,929	2,427,681
Total liabilities	3,225,815	3,427,522

Budgetary Commentary and Explanation of Major Variances

7.1. Budget Variance Commentary

Statement of Comprehensive Income

for the period ended 30 June 2024

The following major variance explanations between the Original Budget as presented in the 2023-24 Portfolio Budget Statements (PBS) and the actual financial statements for the year ended 30 June 2024 presented in accordance with Australian Accounting Standards.

The information and variances presented below should be read and are considered to be ‘major’ if they are core to the agency’s activities and based on the following criteria:

- the variance between budget and actual is greater than +/- 10% of the original budget for a line item;
- an item is below this threshold but is deemed relevant to an analysis of the department’s performance and are not focused merely on numerical differences between the original budget and actual amounts;
- are attributable to factors which would not reasonably have been identifiable at the time of the Budget preparation, such as impairment of assets or impacts of Australian Government bond rate changes have not been included in the explanations;
- the variances relating to cash flows are a result of the factors explained for net cost of services, assets or liabilities variations. Unless otherwise individually significant, no additional commentary has been included; and
- the Budget is not audited.

Budget Variance explanation	Affected statements and line items
The net cost of service was \$0.70 million higher than Budget because of:	Statement of Comprehensive Income Statement
-an increase in employee benefits due to an increase in pay rates because of the new enterprise agreement and an increase in staffing levels;	-Employee benefits
-an increase in its supplier expenses because of recruitment costs, secondment expenses, increased information technology expenses and additional relocation costs;	-Suppliers
-a decrease in trade receivables due to the deficit for this financial year as a result of the increased expenditure noted above, this has decreased the appropriations receivable at 30 June compared to budget;	-Depreciation and amortisation
-an increase in depreciation and amortisation expenses because the budget was based on prior estimates which did not factor in the new Right-Of-Use (ROU) and fit-out assets; and	Statement of Financial Position
-a decrease in buildings and leases because the budget was based on prior estimates before the new lease commenced.	-Trade and other receivables
	-Non-financial assets
	-Leases
	Cash Flow Statement
	-Employees
	-Suppliers
	-Principal payments of lease liabilities



Part 6

Other mandatory information and appendices

Other mandatory information
Appendices

Part 6 – Other mandatory information and appendices

Advertising and market research

The IGTO did not conduct advertising campaigns during FY24 and no market research or campaign advertising costs were incurred.

Grants

No discretionary grant programs are administered by the IGTO.

Disability reporting

Australia's Disability Strategy 2021–2031 is the overarching framework for inclusive policies, programs and infrastructure that will support people with disability to participate in all areas of Australian life. The Strategy sets out where practical changes will be made to improve the lives of people with disability in Australia. It acts to ensure the principles underpinning the United Nations Convention on the Rights of Persons with Disabilities are incorporated into Australia's policies and programs that affect people with disability, their families and carers. All levels of government have committed to deliver more comprehensive and visible reporting under the Strategy. A range of reports on progress of the Strategy's actions and outcome areas will be published and available at <https://www.disabilitygateway.gov.au/ads>.

Disability reporting is included in the Australian Public Service Commission's State of the Service reports and the APS Statistical Bulletin. These reports are available at <http://www.apsc.gov.au>.

Freedom of information

Entities subject to the FOI Act are required to publish information to the public as part of the [Information Publication Scheme \(IPS\)](#). This requirement is in Part II of the FOI Act and has replaced the former requirement to publish a section 8 statement in an annual report. Each agency must display on its website a plan showing what information it publishes in accordance with the IPS requirements.

Ecological sustainable development and environmental performance

Our office has measures in place to improve its overall environmental performance and comply with the principles of ecologically sustainable development. We have an environmental policy to assist with managing the performance of our office-based activities. The owner of the leased office premises has active energy, waste management and water conservation strategies.

We encourage recycling by providing waste bins, segregating waste into paper and cardboard products as well as plastic, takeaway cups, and glass products. We also recycle toner printer cartridges.

Our office has a smart lighting system and water taps with energy saving functionality. Our ICT systems use a cloud-only technology provider that uses renewable energy sources and is carbon neutral. The office has printers with relatively low energy consumption and a 'Follow-Me' printing system to minimise paper wastage. We use 100% recycled paper that is certified carbon neutral and sustainable forest management certified.

We report to Government annually on our office's energy performance in accordance with the Energy Efficiency in Government Operations Policy. Our office's annual energy performance for FY24 will be reported to Government by 31 December 2024.

APS Net Zero 2030

APS Net Zero 2030 is the Government's policy for the APS to reduce its greenhouse gas emissions to net zero by 2030, and transparently report on its emissions. As part of this, non-corporate and corporate Commonwealth entities are required to report on their operational greenhouse gas emissions.

The Greenhouse Gas Emissions Inventory presents greenhouse gas emissions over the FY24 period. Results are presented on the basis of Carbon Dioxide Equivalent (CO₂-e) emissions. Greenhouse gas emissions reporting has been developed with methodology that is consistent with the Whole-of-Australian Government approach as part of the APS Net Zero 2030 policy. Not all data sources were available at the time of the report and adjustments to baseline data may be required in future reports. Our Greenhouse Gas Emissions reports for FY24 are set out in the Tables 6.1 and 6.2 below.

Table 6.1: Greenhouse gas emissions inventory FY24 (location based approach)

Emission Source	Scope 1 t CO ₂ -e	Scope 2 t CO ₂ -e	Scope 3 t CO ₂ -e	Total t CO ₂ -e
Electricity (location based approach)	N/A	11.513	0.919	12.432
Natural gas	0.000	N/A	0.000	0.000
Solid waste ^{a d}	N/A	N/A	1.425	1.425
Refrigerants ^{a b}	0.000	N/A	N/A	0.000
Fleet and other vehicles	0.000	N/A	0.000	0.000
Domestic commercial flights ^e	N/A	N/A	10.286	10.286
Domestic hire car ^a	N/A	N/A	0.000	0.000
Domestic travel accommodation ^{a c}	N/A	N/A	0.000	0.000
Other energy	0.000	N/A	0.000	0.000
Total t CO₂-e	0.000	11.513	12.630	24.143

The table above presents emissions related to electricity usage using the location-based accounting method. CO₂-e = Carbon Dioxide Equivalent.

Note a: emission sources collected for the first time in 2023–24. The quality of data is expected to improve over time as emissions reporting matures.

Note b: optional emission source for 2023–24 emissions reporting.

Note c: the Inspector-General of Taxation's accommodation data was unable to be separated from the Department of the Treasury's data and has been included in the Department of the Treasury's annual report.

Note d: waste data was estimated based on site average, apportioned by Net Lettable Area.

Note e: our domestic flights are managed through the Treasury under a shared services agreement. Emissions data relating to the IGTO's domestic flights for this financial year will be reported in the Treasury's annual report for 2023–24.

Table 6.2: Electricity greenhouse gas emissions FY24

Emission Source	Scope 2 t CO ₂ -e	Scope 3 t CO ₂ -e	Total t CO ₂ -e	Percentage of electricity use
Electricity (Location Based Approach)	11.513	0.919	12.432	100.00%
Market-based electricity emissions	11.200	1.383	12.582	81.28%
Total renewable electricity	-	-	-	18.72%
<i>Mandatory renewables¹</i>	-	-	-	18.72%
<i>Voluntary renewables²</i>	-	-	-	0.00%

Note: the table above presents emissions related to electricity usage using both the location-based and the market-based accounting methods. CO₂-e = Carbon Dioxide Equivalent.

1 Mandatory renewables are the portion of electricity consumed from the grid that is generated by renewable sources. This includes the renewable power percentage.

2 Voluntary renewables reflect the eligible carbon credit units surrendered by the entity. This may include purchased large-scale generation certificates, power purchasing agreements, GreenPower and the jurisdictional renewable power percentage (ACT only).

Appendices

Appendix 1 – Relationship between the performance measures in the Portfolio Budget Statements 2023–24 and IGTO Corporate Plan 2024–27

Portfolio Budget Statements 2023–24	IGTO Corporate Plan 2024–27
Effective handling of tax administration complaints	Key performance area 1 – provide an independent, efficient and effective tax disputes investigation service to assist the community and improve the administration of the tax system Key performance area 5 – foster a diverse, engaged and resilient team
Efficient conduct of reviews into tax administration issues	Key performance area 2 – identify and investigate priority areas for improved tax administration Key performance area 5 – foster a diverse, engaged and resilient team
Publication of reports on tax administration	Key performance area 3 – provide advice that is independent, timely and relevant to the administration of taxation laws in Australia Key performance area 4 – co-operate and collaborate with relevant agencies and stakeholders – both domestically and internationally
Independent advice to Government and relevant entities on improvements to tax administration	Key performance area 3 – provide advice that is independent, timely and relevant to the administration of taxation laws in Australia

Appendix 2 – Agency resource statement

Inspector-General of Taxation resource statement 2023–24

	Actual available appropriation for 2023–24 \$'000	Payments made 2023–24 \$'000	Balance remaining 2023–24 \$'000
	(a)	(b)	(a) – (b)
Departmental			
Annual appropriations – ordinary annual services ¹	7,058	3,590	3,468
Prior year appropriations available – ordinary annual services	3,617	3,541	76
Total resourcing and payments for the IGT	10,675	7,131	3,544

1 Departmental Capital Budget is appropriated through Supply Act (No.1) & Supply Act (No.3). It forms part of the ordinary annual services, and is not separately identified in the Appropriation Acts.

Appendix 3 – Expenses for outcomes

Expenses for Inspector-General of Taxation Outcomes 2023–24

Outcome 1: Fair, accountable, and improved administration and integrity of the taxation and superannuation systems for the benefit of the Australian community, through independent investigation and reporting	Budget 2023–24 \$'000	Actual expenses 2023–24 \$'000	Variation 2023–24 \$'000
	(a)	(b)	(a) – (b)
Program 1.1: Inspector-General of Taxation			
Departmental expenses			
Departmental appropriation	6,677	6,593	84
s74 External Revenue ¹	60	60	0
Expenses not requiring appropriation in the Budget year ²	46	667	(621)
Total expenses for Outcome 1	6,783	7,320	(537)
	2023–24	2022–23	
Average staffing level (number)	35	35	

1 Estimated expenses incurred in relation to receipts retained under section 74 of the *PGPA Act 2013*.

2 Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses and audit fees.

Appendix 4 – Correction

The following error appeared in our 2022–23 annual report.

Executive remuneration

The maximum salary at the APS 6 level in Table 4.2 was incorrect.

As printed on page 72:

Table 4.2: Australian Public Service Act Employment salary ranges by classification level (Minimum/maximum) current report period (2022–23)

Classification level	Minimum salary	Maximum salary
SES Band 3	Not applicable	Not applicable
SES Band 2	266,110	292,237
SES Band 1	207,237	229,449
EL 2	150,228	172,410
EL 1	122,989	141,082
APS 6	94,288	144,232 114,232
APS 5	83,588	88,939
APS 4	74,344	78,235
APS 3	66,563	70,450
APS 2	58,780	62,672
APS 1	50,996	55,378
Other	Not applicable	Not applicable
Minimum/maximum range	50,996	292,237



Part 7

Reference materials

Glossary

Shortened terms

List of requirements

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Part 7 – Reference materials

Glossary

Activities	The actions/functions performed by agencies to deliver government policies.
Appropriation	An amount of public money that Parliament authorises for spending (that is, funds to be withdrawn from the Consolidated Revenue Fund). Parliament makes laws for appropriating money under the Annual Appropriation Acts and under Special Appropriations, with spending restricted to the purposes specified in the Appropriation Acts.
APS employee	A person engaged under section 22, or a person who is engaged as an APS employee under section 72, of the <i>Public Service Act 1999</i> .
Complaint	Expression of dissatisfaction made to or about an organisation, related to its products, services, staff or the handling of a complaint, where a response or resolution is explicitly or implicitly expected or legally required.
Consolidated Revenue Fund	The principal operating fund from which money is drawn to pay for the activities of the Government. Section 81 of the Australian Constitution provides that all revenue raised or monies received by the Executive Government forms one consolidated revenue fund from which appropriations are made for the purposes of the Australian Government.
Corporate governance	The process by which agencies are directed and controlled. It is generally understood to encompass authority, accountability, stewardship, leadership, direction and control. The PGPA Act establishes a coherent system of governance and accountability for public resources, with an emphasis on planning, performance and reporting. It is the primary piece of Commonwealth resource management legislation. The PGPA Act applies to all Commonwealth entities and Commonwealth companies.
Corporate plan	The primary planning document of a Commonwealth entity that sets out the objectives and strategies the entity intends to pursue in achieving its purposes over at least four reporting periods.
Dispute	Unresolved complaint escalated internally or externally, or both.
Dispute Investigation Service	The service offered by the IGTO to address complaints and disputes raised by the community about the administrative actions and decisions of the ATO or TPB, as well as systems relating to tax administration.
Financial results	The results shown in the financial statements of an entity.
Grant	An arrangement for the provision of financial assistance by the Commonwealth or on behalf of the Commonwealth and covered by the Commonwealth Grants Rules and Guidelines.
IGTO website	The IGTO website can be found at: www.igt.gov.au .
Materiality	Takes into account the planned outcome and the relative significance of the resources consumed in contributing to the achievement of that outcome.
Non-ongoing APS employee	A person engaged as an APS employee under paragraphs 22(2)(b) or 22(2)(c) of the <i>Public Service Act 1999</i> .
Ongoing APS employee	A person engaged as an ongoing APS employee under paragraph 22(2)(a) of the <i>Public Service Act 1999</i> .
Operations	The functions, services and processes performed in pursuing the objectives or discharging the functions of the office.

Outcomes	The results, impacts or consequence of actions by the Commonwealth on the Australian community.
Portfolio Budget Statements	The Budget related papers detailing budget initiatives and explanations of appropriations specified by outcome and program by each agency within a portfolio.
Programmes	An activity or groups of activities that deliver benefits, services or transfer payments to individuals, industry/business or the community as a whole and are the primary vehicles for government agencies to achieve the intended results of their outcome statements.
Responsible Minister	The minister who is responsible for matters described under the Administrative Arrangements Order (AAO). Each Commonwealth entity and company has a responsible minister, which one depends on the matters that the entity or company deals with, or otherwise prescribed by the rules.

List of requirements

PGPA rule reference	Part of report	Description	Requirement
17AD(g)	Letter of transmittal		
17AI	iii	A copy of the letter of transmittal signed and dated by accountable authority on date final text approved, with statement that the report has been prepared in accordance with section 46 of the Act and any enabling legislation that specifies additional requirements in relation to the annual report.	Mandatory
17AD(h)	Aids to access		
17AJ(a)	iv-v	Table of contents (print only).	Mandatory
17AJ(b)	94	Alphabetical index (print only).	Mandatory
17AJ(c)	84–85, 92–93	Glossary of abbreviations and acronyms.	Mandatory
17AJ(d)	86–91	List of requirements.	Mandatory
17AJ(e)	ii	Details of contact officer.	Mandatory
17AJ(f)	ii	Entity's website address.	Mandatory
17AJ(g)	ii	Electronic address of report.	Mandatory
17AD(a)	Review by accountable authority		
17AD(a)	2–5	A review by the accountable authority of the entity.	Mandatory
17AD(b)	Overview of the entity		
17AE(1)(a)(i)	5	A description of the role and functions of the entity.	Mandatory
17AE(1)(a)(ii)	4	A description of the organisational structure of the entity.	Mandatory
17AE(1)(a)(iii)	5	A description of the outcomes and programmes administered by the entity.	Mandatory
17AE(1)(a)(iv)	5	A description of the purposes of the entity as included in corporate plan.	Mandatory
17AE(1)(aa)(i)	4	Name of the accountable authority or each member of the accountable authority.	Mandatory
17AE(1)(aa)(ii)	4	Position title of the accountable authority or each member of the accountable authority.	Mandatory
17AE(1)(aa)(iii)	4	Period as the accountable authority or member of the accountable authority within the reporting period.	Mandatory
17AE(1)(b)	N/A	An outline of the structure of the portfolio of the entity.	Portfolio departments – mandatory
17AE(2)	N/A	Where the outcomes and programs administered by the entity differ from any Portfolio Budget Statement, Portfolio Additional Estimates Statement or other portfolio estimates statement that was prepared for the entity for the period, include details of variation and reasons for change.	If applicable, Mandatory

PGPA rule reference	Part of report	Description	Requirement
17AD(c)	Report on the performance of the entity		
	Annual performance statements		
17AD(c)(i);16F	7–30	Annual performance statement in accordance with paragraph 39(1)(b) of the Act and section 16F of the Rule.	Mandatory
17AD(c)(ii)	Report on financial performance		
17AF(1)(a)	30	A discussion and analysis of the entity's financial performance.	Mandatory
17AF(1)(b)	81	A table summarising the total resources and total payments of the entity.	Mandatory
17AF(2)	30	If there may be significant changes in the financial results during or after the previous or current reporting period, information on those changes, including: the cause of any operating loss of the entity; how the entity has responded to the loss and the actions that have been taken in relation to the loss; and any matter or circumstances that it can reasonably be anticipated will have a significant impact on the entity's future operation or financial results.	If applicable, Mandatory.
17AD(d)	Management and accountability		
	Corporate governance		
17AG(2)(a)	32–34	Information on compliance with section 10 (fraud systems).	Mandatory
17AG(2)(b)(i)	iii	A certification by accountable authority that fraud risk assessments and fraud control plans have been prepared.	Mandatory
17AG(2)(b)(ii)	iii	A certification by accountable authority that appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud that meet the specific needs of the entity are in place.	Mandatory
17AG(2)(b)(iii)	iii	A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud relating to the entity.	Mandatory
17AG(2)(c)	32–34	An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance.	Mandatory
17AG(2)(d) – (e)	N/A	A statement of significant issues reported to Minister under paragraph 19(1)(e) of the Act that relates to noncompliance with Finance law and action taken to remedy noncompliance.	If applicable, Mandatory
	Audit committee		
17AG(2A)(a)	34	A direct electronic address of the charter determining the functions of the entity's audit committee.	Mandatory
17AG(2A)(b)	34–35	The name of each member of the entity's audit committee.	Mandatory
17AG(2A)(c)	34–35	The qualifications, knowledge, skills or experience of each member of the entity's audit committee.	Mandatory

Part 7 – Reference materials

PGPA rule reference	Part of report	Description	Requirement
17AG(2A)(d)	34–35	Information about the attendance of each member of the entity's audit committee at committee meetings.	Mandatory
17AG(2A)(e)	34–35	The remuneration of each member of the entity's audit committee.	Mandatory
External scrutiny			
17AG(3)	35	Information on the most significant developments in external scrutiny and the entity's response to the scrutiny.	Mandatory
17AG(3)(a)	35	Information on judicial decisions and decisions of administrative tribunals and by the Australian Information Commissioner that may have a significant effect on the operations of the entity.	If applicable, Mandatory
17AG(3)(b)	35	Information on any reports on operations of the entity by the Auditor General (other than report under section 43 of the Act), a Parliamentary Committee, or the Commonwealth Ombudsman.	If applicable, Mandatory
17AG(3)(c)	35	Information on any capability reviews on the entity that were released during the period.	If applicable, Mandatory
Management of human resources			
17AG(4)(a)	40–43	An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives.	Mandatory
17AG(4)(aa)	43–48	Statistics on the entity's employees on an ongoing and non-ongoing basis, including the following: (a) statistics on full-time employees (b) statistics on part-time employees (c) statistics on gender (d) statistics on staff location.	Mandatory
17AG(4)(b)	43–49	Statistics on the entity's APS employees on an ongoing and non-ongoing basis; including the following: <ul style="list-style-type: none"> ▪ Statistics on staffing classification level ▪ Statistics on full-time employees ▪ Statistics on part-time employees ▪ Statistics on gender ▪ Statistics on staff location ▪ Statistics on employees who identify as Indigenous. 	Mandatory
17AG(4)(c)	40–41	Information on any enterprise agreements, individual flexibility arrangements, Australian workplace agreements, common law contracts and determinations under subsection 24(1) of the <i>Public Service Act 1999</i> .	Mandatory
17AG(4)(c)(i)	40–41	Information on the number of SES and non-SES employees covered by agreements etc identified in paragraph 17AG(4)(c).	Mandatory
17AG(4)(c)(ii)	42	The salary ranges available for APS employees by classification level.	Mandatory

PGPA rule reference	Part of report	Description	Requirement
17AG(4)(c)(iii)	41	A description of non-salary benefits provided to employees.	Mandatory
17AG(4)(d)(i)	N/A	Information on the number of employees at each classification level who received performance pay.	If applicable, Mandatory
17AG(4)(d)(ii)	N/A	Information on aggregate amounts of performance pay at each classification level.	If applicable, Mandatory
17AG(4)(d)(iii)	N/A	Information on the average amount of performance payment, and range of such payments, at each classification level.	If applicable, Mandatory
17AG(4)(d)(iv)	N/A	Information on aggregate amount of performance payments.	If applicable, Mandatory
Asset management			
17AG(5)	35–36	An assessment of effectiveness of assets management where asset management is a significant part of the entity's activities.	If applicable, mandatory
Purchasing			
17AG(6)	36	An assessment of entity performance against the <i>Commonwealth Procurement Rules</i> .	Mandatory
Reportable consultancy contracts			
17AG(7)(a)	36–37	A summary statement detailing the number of new reportable consultancy contracts entered into during the period; the total actual expenditure on all such contracts (inclusive of GST); the number of ongoing reportable consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST).	Mandatory
17AG(7)(b)	37	A statement that “ <i>During [reporting period], [specified number] new reportable consultancy contracts were entered into involving total actual expenditure of \$[specified million]. In addition, [specified number] ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of \$[specified million]</i> ”.	Mandatory
17AG(7)(c)	36–37	A summary of the policies and procedures for selecting and engaging consultants and the main categories of purposes for which consultants were selected and engaged.	Mandatory
17AG(7)(d)	37	A statement that “ <i>Annual reports contain information about actual expenditure on reportable consultancy contracts. Information on the value of reportable consultancy contracts is available on the AusTender website.</i> ”	Mandatory
Reportable non-consultancy contracts			
17AG(7A)(a)	37–38	A summary statement detailing the number of new reportable non-consultancy contracts entered into during the period; the total actual expenditure on such contracts (inclusive of GST); the number of ongoing reportable non-consultancy contracts that were entered into during a previous reporting period;	Mandatory

PGPA rule reference	Part of report	Description	Requirement
17AG(7A)(b)	38	and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST). A statement that “ <i>Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website.</i> ”	Mandatory
17AD(daa)	<i>Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts</i>		
17AGA	36–38	Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts.	Mandatory
<i>Australian National Audit Office access clauses</i>			
17AG(8)	36	If an entity entered into a contract with a value of more than \$100 000 (inclusive of GST) and the contract did not provide the Auditor General with access to the contractor’s premises, the report must include the name of the contractor, purpose and value of the contract, and the reason why a clause allowing access was not included in the contract.	If applicable, Mandatory
<i>Exempt contracts</i>			
17AG(9)	36	If an entity entered into a contract or there is a standing offer with a value greater than \$10 000 (inclusive of GST) which has been exempted from being published in AusTender because it would disclose exempt matters under the FOI Act, the annual report must include a statement that the contract or standing offer has been exempted, and the value of the contract or standing offer, to the extent that doing so does not disclose the exempt matters.	If applicable, Mandatory
<i>Small business</i>			
17AG(10)(a)	36	A statement that “[<i>Name of entity</i>] supports small business participation in the Commonwealth Government procurement market. Small and Medium Enterprises (SME) and Small Enterprise participation statistics are available on the Department of Finance’s website.”	Mandatory
17AG(10)(b)	36	An outline of the ways in which the procurement practices of the entity support small and medium enterprises.	Mandatory
17AG(10)(c)	36	If the entity is considered by the Department administered by the Finance Minister as material in nature—a statement that “[<i>Name of entity</i>] recognises the importance of ensuring that small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury’s website.”	If applicable, Mandatory
<i>Financial statements</i>			
17AD(e)	54–76	Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act.	Mandatory

PGPA rule reference	Part of report	Description	Requirement
Executive remuneration			
17AD(da)	41, 49–50	Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 2-3 of the Rule.	Mandatory
17AD(f) Other mandatory information			
17AH(1)(a)(i)	N/A	If the entity conducted advertising campaigns, a statement that <i>“During [reporting period], the [name of entity] conducted the following advertising campaigns: [name of advertising campaigns undertaken]. Further information on those advertising campaigns is available at [address of entity’s website] and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance’s website.”</i>	If applicable, Mandatory
17AH(1)(a)(ii)	78	If the entity did not conduct advertising campaigns, a statement to that effect.	If applicable, Mandatory
17AH(1)(b)	N/A	A statement that <i>“Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity’s website].”</i>	If applicable, Mandatory
17AH(1)(c)	78	Outline of mechanisms of disability reporting, including reference to website for further information.	Mandatory
17AH(1)(d)	78	Website reference to where the entity’s Information Publication Scheme statement pursuant to Part II of FOI Act can be found.	Mandatory
17AH(1)(e)	82	Correction of material errors in previous annual report.	If applicable, mandatory
17AH(2)	78–79	Information required by other legislation.	Mandatory

Shortened terms

Acronym	Description or Term
AA	Accountable Authority
AAIs	Accountable Authority Instructions
ABI	Agreed Business Improvement
ABN	Australian Business Number
ANAO	Australian National Audit Office
APS	Australian Public Service
APSC	Australian Public Service Commission
ARC	Audit and Risk Committee
ATO	Australian Taxation Office
BCP	Business Continuity Plan
CALD	Culturally and linguistically diverse
Commissioner	Commissioner of Taxation
CMS	Case management system
CPD	Continuing professional development
CPR	Commonwealth Procurement Rules
EL	Executive Level
Finance law	The PGPA Act, PGPA Rule, any other instrument made under the PGPA Act or an Appropriation Act
FOI Act	<i>Freedom of Information Act 1982</i>
FY21	Financial year ending on 30 June 2021
FY22	Financial year ending on 30 June 2022
FY23	Financial year ending on 30 June 2023
FY24	Financial year ending on 30 June 2024
GST	Goods and Services Tax
HR	Human resources
ICT	Information and communications technology
IGT	Inspector-General of Taxation
IGTO	Inspector-General of Taxation and Taxation Ombudsman
IGT Act	<i>Inspector-General of Taxation Act 2003</i>
IPS	Information Publication Scheme
KPA	Key performance area
KPI	Key performance indicator
MOU	Memorandum of Understanding
NACC	National Anti-Corruption Commission
Ombudsman Act	<i>Ombudsman Act 1976</i>
PBS	Portfolio Budget Statements
PDS	Performance Development System
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>

Acronym	Description or Term
PGPA Rule	<i>Public Governance, Performance and Accountability Rule 2014</i>
Public Service Act	<i>Public Service Act 1999</i>
SES	Senior Executive Service
SME	Small and Medium Enterprise
Taxation law	(a) an Act of which the Commissioner has the general administration (including a part of an Act to the extent to which the Commissioner has the general administration of the Act); or (b) legislative instruments made under such an Act (including such a part of an Act); or (c) the <i>Tax Agent Services Act 2009</i> or regulations made under that Act.
TPB	Tax Practitioners Board
WHS	Work health and safety
WHS Act	<i>Work Health and Safety Act 2011</i>

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