

Regulator performance framework

Australian Taxation Office: Activity-based evidence and metrics

The ATO will demonstrate performance against the six KPIs in the Regulator Performance Framework through a combination of activity-based evidence and metrics. These metrics are grouped under a series of ‘measures of good regulatory performance’ that relate to each KPI. A narrative and supporting statements will be provided to supplement these activity-based evidence and metrics. Where available, baseline and trend information will also be provided.

The annual reporting requirement for the Regulator Performance Framework will supplement monthly reporting of the ATO’s service commitments on ato.gov.au. The ATO also undertakes regular performance monitoring throughout the year and reports to the ATO Executive Committee on a quarterly basis.

The ATO conducts a number of research activities to measure and evaluate our performance. The research activities address community perceptions of service quality as well as information to improve the client experience such as digital benchmarking. Best practice methods for Australian research standards are followed. A series of client experience surveys are currently under development and will include questions that will provide additional metrics against several of the KPIs.

KPI 1 – Regulators do not unnecessarily impede the efficient operation of regulated entities					
Measures of good regulatory performance	Activity-based evidence and metrics				
<p>1. Demonstrate an understanding of the operating environment of the industry or organisation, or the circumstances of individuals and the current and emerging issues that affect the sector.</p>	<p>Regular, ongoing consultations or engagement with stakeholders on policies and procedures, including independent experts and industry associations.</p>				
	<p><i>To be demonstrated by the following metrics:</i></p> <ul style="list-style-type: none"> Number of matters that have been consulted on (<i>metric also reported under KPI 3 measure 2 and KPI 6 measures 1 and 2</i>) <table border="1"> <tr><td>2013-14</td></tr> <tr><td>114 (significant matters)</td></tr> </table> <ul style="list-style-type: none"> Communication of our decision to consult on matters submitted (within 20 days) (<i>metric also reported under KPI 6 measure 2</i>) <table border="1"> <tr><td>2013-14</td></tr> <tr><td>76%</td></tr> </table> <ul style="list-style-type: none"> Number of hits on the consultation page of ato.gov.au <p><i>No results yet - to be reported in 2015-16</i></p> <ul style="list-style-type: none"> Client experience surveys (in development) <p><i>No results yet - to be reported in 2015-16</i></p>	2013-14	114 (significant matters)	2013-14	76%
	2013-14				
	114 (significant matters)				
2013-14					
76%					
<p>Reporting will also include a qualitative assessment of the insights derived from, and the quality of, consultation and engagement, as well as the outcomes achieved. This assessment will draw on:</p> <ul style="list-style-type: none"> Engagement with stakeholders and consultation groups Individual assistance visits to small businesses After-hours call back service for small business operators Work with accounting software providers and banking sector Work with multicultural communities Early engagement with large businesses Small business fix-it squads 					
<p>Environment scanning is undertaken regularly and at a minimum, on an annual basis</p>					
<p><i>No quantitative metrics are available.</i></p>	<p>Reporting will include a qualitative assessment of the insights derived from scans and proposed changes to the ATO’s operations. This assessment</p>				

	<p><i>will draw on:</i></p> <ul style="list-style-type: none"> Regular environmental scans are undertaken: <ul style="list-style-type: none"> Year round horizon and environmental scanning for new or emerging threats and opportunities Annual strategic risk intelligence scans Tri-annual environmental scanning of international revenue agency developments 														
<p>2. Take actions to minimise the potential for unintended negative impacts of ATO activities on taxpayers or affected supplier industries and supply chains.</p>	<p>Documented responsiveness to feedback from taxpayers and advisers, including feedback from existing complaint mechanisms and surveys of taxpayers and advisers.</p> <p><i>To be demonstrated by the following metrics:</i></p> <ul style="list-style-type: none"> Service commitment – People surveyed agreed that the ATO listens to and responds to feedback (<i>metric also reported under KPI 3 measure 2</i>) <table border="1" data-bbox="533 714 839 801"> <tr> <td>2013-14</td> <td>March 2015</td> </tr> <tr> <td>53%</td> <td>56%</td> </tr> </table> Number of complaints received <table border="1" data-bbox="533 884 876 969"> <tr> <td>2011-12</td> <td>2012-13</td> <td>2013-14</td> </tr> <tr> <td>38,037</td> <td>26,435</td> <td>23,900</td> </tr> </table> Service commitment - Percentage of complaints received resolved in 15 business days (<i>target 85%</i>) <table border="1" data-bbox="533 1117 839 1202"> <tr> <td>2013-14</td> <td>2014-15 YTD</td> </tr> <tr> <td>94%</td> <td>94%</td> </tr> </table> Client experience surveys (in development) <p><i>No results yet - to be reported in 2015-16</i></p> <p><i>Reporting will also include a qualitative assessment of the responsiveness to taxpayer feedback. This assessment will draw on:</i></p> <ul style="list-style-type: none"> Engagement with stakeholders and consultation groups - eight stewardship committees: Individual assistance visits to small businesses After-hours call back service for small business operators Resource rent tax conferences and forums Work with accounting software providers and banking sector Work with multicultural communities Early engagement with large businesses <p>Demonstrated engagement with relevant international organisations to learn from peer experiences and share better practices.</p> <p><i>No quantitative metrics are available.</i></p> <p><i>Reporting will include a qualitative assessment of the lessons or better practices that were identified for possible adoption by the ATO. Possible examples of engagement include:</i></p> <ul style="list-style-type: none"> Strong relationships with other revenue authorities Global forums Tax information-sharing agreements with other countries. G20 agenda for Australia's presidency in 2014 OECD working parties International Tax Symposium in Tokyo OECD Forum on Tax Administration Delegations to Australia Hosted tax officials from China State Administration of Taxation SGATAR (Study Group on Asian Tax Administration and Research) Papua New Guinea Internal Revenue Commission - Strongim Gavman Program and the PNG-ATO Twinning scheme. Placements in Indonesia and other countries 	2013-14	March 2015	53%	56%	2011-12	2012-13	2013-14	38,037	26,435	23,900	2013-14	2014-15 YTD	94%	94%
2013-14	March 2015														
53%	56%														
2011-12	2012-13	2013-14													
38,037	26,435	23,900													
2013-14	2014-15 YTD														
94%	94%														

<p>3. Implement continuous improvement strategies to reduce the costs of compliance for taxpayers.</p>	<p><i>To be demonstrated by the following metrics:</i></p> <ul style="list-style-type: none"> Adjusted average cost to individual taxpayers of managing their tax affairs <i>No results yet - to be reported in 2014-15</i> Time-cost index for business and superannuation funds to prepare and complete key tax forms <i>No results yet - to be reported in 2014-15</i> Reduction in the unintended administrative costs to business of complying with government regulation <i>No results yet - to be reported in 2014-15</i> Increased use of the ABR as the national business dataset by government agencies and the community (<i>metric also reported under KPI 4 measure 2</i>) <i>No results yet - to be reported in 2014-15</i> Proportion of ABN applicants obtaining a decision online at the point of application <i>No results yet - to be reported in 2014-15</i> Client experience surveys (in development) <i>No results yet - to be reported in 2015-16</i> 	<p>across the Pacific.</p> <ul style="list-style-type: none"> Australia Indonesia Partnership for Economic Governance Joint International Tax Shelter Information Centre <p><i>Reporting will also include a qualitative assessment of improvement strategies implemented. This assessment will draw on:</i></p> <ul style="list-style-type: none"> Expansion of fairness research and implementation of strategies resulting from research Small business/employer initiatives Low income super contributions – no-touch process Small Business Superannuation Clearing House Employers - choice of fund forms Monthly PAYG instalments Communication with small business PAYG entry thresholds Minerals resource rent tax return exemption Use of myGov for tax return lodgments Engagement with tax professionals Cost of compliance research
--	---	--

KPI 2 – Communication with regulated entities is clear, targeted and effective

Measures of good regulatory performance	Activity-based evidence and metrics																						
<p>1. Provide guidance and information that is up to date, clear, accessible and concise through media appropriate to the target audience.</p>	<p>Guidance material is timely.</p> <p><i>To be demonstrated by the following metrics:</i></p> <ul style="list-style-type: none"> Number of guidance products provided (<i>metric also reported under KPI 3 measure 2 and KPI 5 measure 2</i>) <table border="1" data-bbox="533 1615 876 1697"> <tr> <td>2011-12</td> <td>2012-13</td> <td>2013-14</td> </tr> <tr> <td>35,098</td> <td>31,026</td> <td>35,790</td> </tr> </table> <ul style="list-style-type: none"> Number of private rulings provided <i>Reporting will also include percentage within timeliness standard (2013-14 result 94.3% overall).</i> <table border="1" data-bbox="477 1854 952 2016"> <tr> <td></td> <td>2011-12</td> <td>2012-13</td> <td>2013-14</td> </tr> <tr> <td>TOTAL</td> <td>8,383</td> <td>7,840</td> <td>7,851</td> </tr> <tr> <td>Income tax:</td> <td></td> <td></td> <td></td> </tr> <tr> <td>-Individuals</td> <td>2,939</td> <td>2,763</td> <td>3,357</td> </tr> </table> <p><i>Reporting will also include a qualitative assessment of the management of requests for advice and guidance, including their timeliness relative to the needs of taxpayers. This assessment will draw on initiatives such as:</i></p> <ul style="list-style-type: none"> Priority ruling process for private and class rulings 	2011-12	2012-13	2013-14	35,098	31,026	35,790		2011-12	2012-13	2013-14	TOTAL	8,383	7,840	7,851	Income tax:				-Individuals	2,939	2,763	3,357
2011-12	2012-13	2013-14																					
35,098	31,026	35,790																					
	2011-12	2012-13	2013-14																				
TOTAL	8,383	7,840	7,851																				
Income tax:																							
-Individuals	2,939	2,763	3,357																				

-Micro	2,264	1,959	2,139
-SME	351	364	451
-Large	246	219	272
-Not for profit	192	143	138
-Govt	107	102	97
GST	1,141	1,169	1,119
Super	1,050	1,045	234
Excise	93	76	44

• Elapsed time in days for private rulings

	Average days		Median days	
	2012-13	2013-14	2012-13	2013-14
Income tax				
- Individuals	41	32	26	20
- Micro	54	53	35	29
- SME	77	84	46	61
- Large	122	76	63	51
- Not for profit	73	61	42	32
-Government	92	70	53	42
GST	61	53	38	36
Super	47	48	36	36
Excise	53	56	38	45

• Number of public rulings and determinations provided
Reporting will also include percentage within timeliness standard (2013-14 result 80.5% overall)

2011-12	2012-13	2013-14
92	69	72

• Number of class rulings provided

2011-12	2012-13	2013-14
87	125	109

• Number of product rulings provided

2011-12	2012-13	2013-14
35	19	22

Communications are appropriate to circumstances and comply with government accessibility guidelines.

To be demonstrated by the following metrics:

- Service commitment – People surveyed agreed that the ATO provides information that can be relied on and understood (metric also reported under KPI 2 measure 2)

Reporting will also include a qualitative assessment of information on the communication channels used relative to the needs of taxpayers, including:

- Services designed to reduce red tape
- Social media - Facebook, Twitter, LinkedIn,

	<table border="1" style="width: 100%;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%; text-align: center;">2013-14</td> <td style="width: 25%; text-align: center;">March 2015</td> <td style="width: 25%;"></td> </tr> <tr> <td></td> <td style="text-align: center;">76%[*]</td> <td style="text-align: center;">77%[*]</td> <td></td> </tr> <tr> <td></td> <td style="text-align: center;">79%^{**}</td> <td style="text-align: center;">78%^{**}</td> <td></td> </tr> </table> <ul style="list-style-type: none"> Service commitment – People surveyed agreed that the ATO provides information sufficient to meet their needs (<i>metric also reported under KPI 2 measure 2</i>) <table border="1" style="width: 100%;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%; text-align: center;">2013-14</td> <td style="width: 25%; text-align: center;">March 2015</td> <td style="width: 25%;"></td> </tr> <tr> <td></td> <td style="text-align: center;">77%</td> <td style="text-align: center;">78%</td> <td></td> </tr> </table> <ul style="list-style-type: none"> Service commitment – People surveyed agreed that the ATO makes it easy to access services and information[*] <table border="1" style="width: 100%;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%; text-align: center;">2013-14</td> <td style="width: 25%; text-align: center;">March 2015</td> <td style="width: 25%;"></td> </tr> <tr> <td></td> <td style="text-align: center;">72%[*]</td> <td style="text-align: center;">75%</td> <td></td> </tr> <tr> <td></td> <td style="text-align: center;">73%^{**}</td> <td></td> <td></td> </tr> </table>		2013-14	March 2015			76% [*]	77% [*]			79% ^{**}	78% ^{**}			2013-14	March 2015			77%	78%			2013-14	March 2015			72% [*]	75%			73% ^{**}					
	2013-14	March 2015																																		
	76% [*]	77% [*]																																		
	79% ^{**}	78% ^{**}																																		
	2013-14	March 2015																																		
	77%	78%																																		
	2013-14	March 2015																																		
	72% [*]	75%																																		
	73% ^{**}																																			
	<p>Feedback is sought from stakeholders on the ATO's guidance and advice via a wide range of mechanisms, including stakeholder surveys. Demonstrated mechanisms are in place for responding to stakeholder engagement/complaint.</p>																																			
	<p>No quantitative metrics are available.</p>																																			
<p>2. Provide decisions and advice in a timely manner, clearly articulating expectations and the underlying reasons for decisions.</p>	<p>Decisions made within timeframes and those timeframes are published.</p> <p><i>To be demonstrated by the following metrics:</i></p> <ul style="list-style-type: none"> Service commitment - Percentage of taxpayer requests finalised in 28 calendar days (<i>target 85%</i>) (<i>metric also reported under KPI 5 measure 2</i>) <table border="1" style="width: 100%;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%; text-align: center;">2013-14</td> <td style="width: 25%; text-align: center;">2014-15 YTD</td> <td style="width: 25%;"></td> </tr> <tr> <td></td> <td style="text-align: center;">88%</td> <td style="text-align: center;">89%</td> <td></td> </tr> </table> <ul style="list-style-type: none"> Service commitment – Percentage of private rulings finalised in 28 calendar days of receiving all necessary information (<i>target 80%</i>) (<i>metric also reported under KPI 5 measure 2</i>) <table border="1" style="width: 100%;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%; text-align: center;">2013-14</td> <td style="width: 25%; text-align: center;">2014-15 YTD</td> <td style="width: 25%;"></td> </tr> <tr> <td></td> <td style="text-align: center;">94%</td> <td style="text-align: center;">91%</td> <td></td> </tr> </table> <ul style="list-style-type: none"> Elapsed time in days for private rulings <table border="1" style="width: 100%;"> <thead> <tr> <th rowspan="2"></th> <th colspan="2">Average days</th> <th colspan="2">Median days</th> </tr> <tr> <th>2012–13</th> <th>2013–14</th> <th>2012–13</th> <th>2013–14</th> </tr> </thead> <tbody> <tr> <td>Income tax</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>- Individuals</td> <td style="text-align: center;">41</td> <td style="text-align: center;">32</td> <td style="text-align: center;">26</td> <td style="text-align: center;">20</td> </tr> </tbody> </table>		2013-14	2014-15 YTD			88%	89%			2013-14	2014-15 YTD			94%	91%			Average days		Median days		2012–13	2013–14	2012–13	2013–14	Income tax					- Individuals	41	32	26	20
	2013-14	2014-15 YTD																																		
	88%	89%																																		
	2013-14	2014-15 YTD																																		
	94%	91%																																		
	Average days		Median days																																	
	2012–13	2013–14	2012–13	2013–14																																
Income tax																																				
- Individuals	41	32	26	20																																

- Micro	54	53	35	29
- SME	77	84	46	61
- Large	122	76	63	51
- Not for profit	73	61	42	32
-Government	92	70	53	42
GST	61	53	38	36
Super	47	48	36	36
Excise	53	56	38	45

- Service commitment – Percentage of objections finalised in 56 calendar days of receiving all necessary information (*target 70%*)

2013-14	2014-15 YTD
91%	86%

- Service commitment – People surveyed agreed that the ATO informs them of what they need to do

2013-14	March 2015
80%	82%

- Service commitment – People surveyed agreed that the ATO provides information that can be relied on^{*} and understood^{**} (*metric also reported under KPI 2 measure 1*)

2013-14	March 2015
76% [*]	77% [*]
79% ^{**}	78% ^{**}

- Service commitment – People surveyed agreed that the ATO provides information sufficient to meet their needs (*metric also reported under KPI 2 measure 1*)

2013-14	March 2015
77%	78%

- Service commitment – Objections – if we find that the request raises particularly complex matters that will take more than 56 calendar days to resolve after receiving all the required information, we will aim to contact you within 14 calendar days to negotiate an extended reply (*target 80%*)

2013-14	2014-15 YTD
89%	90%

- Service commitment – Private rulings – if we find that your request raises particularly complex matters that will take more than 28 calendar days to resolve after receiving all the necessary information, we will aim to contact you within 14 calendar days to

	<p>negotiate a due date <i>(target 80%)</i></p> <table border="1"> <tr> <td>2013-14</td> <td>2014-15 YTD</td> </tr> <tr> <td>87%</td> <td>89%</td> </tr> </table>	2013-14	2014-15 YTD	87%	89%
2013-14	2014-15 YTD				
87%	89%				
3. Provide advice that is consistent and supports predictable outcomes.	<p>Decisions accompanied by statement of reasons and advice about relevant review or appeal mechanisms, where appropriate.</p>				
	<p><i>To be demonstrated by the following metrics:</i></p> <ul style="list-style-type: none"> Community satisfaction with ATO performance <table border="1"> <tr> <td>2013-14</td> </tr> <tr> <td>75%</td> </tr> </table> <ul style="list-style-type: none"> Corporate perceptions survey question – ‘The ATO applies the tax and superannuation law with certainty and consistency’ <p><i>No results yet - to be reported in 2015-16</i></p>	2013-14	75%		
	2013-14				
	75%				
<p>Approved procedures for communications (including issue-specific scripts if relevant) are available for staff use when interacting with taxpayers.</p>					
<p><i>No quantitative metrics are available.</i></p>					

Reporting will also include a qualitative assessment of the procedures followed in provision of advice. This assessment will draw on feedback and approaches relating to:

- Corporate perceptions surveys
- Community perceptions of fairness
- Rulings (private, public, class, product)
- Priority ruling process for private and class rulings

Reporting will also include a qualitative assessment of the communications procedures in place and ATO staff adherence to the procedures.

KPI 3 – Actions undertaken by regulators are proportionate to the regulatory risk being managed

Measures of good regulatory performance	Activity-based evidence and metrics						
1. Apply a risk-based, proportionate approach to compliance obligations, engagement and regulatory enforcement actions.	<p>Risk management policies and procedures are available to ATO staff and the public, and adhered to by ATO staff.</p>						
	<p><i>No quantitative metrics are available.</i></p>						
	<p><i>Reporting will include a qualitative assessment of the policies and procedures in place and adherence by ATO staff. This assessment will draw on:</i></p> <ul style="list-style-type: none"> Enterprise Risk Management Framework: <ul style="list-style-type: none"> Operational and administrative risks, threats and vulnerabilities Work program and risk information reviewed by Audit Committee Published risk-assessment processes: <ul style="list-style-type: none"> Published on ato.gov.au Prioritise how we apply resources Consider distribution of perceived risk throughout various populations Risk-differentiation processes in compliance approach 						
	<p>Compliance and enforcement strategies, consistent with agreed risk management policies are published.</p>						
	<p><i>To be demonstrated by the following metrics:</i></p> <ul style="list-style-type: none"> Cost to collect net \$100 <table border="1"> <tr> <td>2011-12</td> <td>2012-13</td> <td>2013-14</td> </tr> <tr> <td>\$0.95 (inc GST)</td> <td>\$0.91 (inc GST)</td> <td>\$0.90 (inc GST)</td> </tr> </table>	2011-12	2012-13	2013-14	\$0.95 (inc GST)	\$0.91 (inc GST)	\$0.90 (inc GST)
2011-12	2012-13	2013-14					
\$0.95 (inc GST)	\$0.91 (inc GST)	\$0.90 (inc GST)					

Reporting will also include a qualitative assessment of the communication of compliance and enforcement strategies. This assessment will draw on published information, including:

- Building confidence on ato.gov.au
- GST governance and risk management guides for small-to-medium enterprises and large businesses

	<ul style="list-style-type: none"> • Risk assessment processes and risk-management approach to compliance • Managing tax evasion and crime 		
	Agreed quality assurance processes are in place for staff use.		
	<p><i>No quantitative metrics are available.</i></p> <p><i>Reporting will include a qualitative assessment of the quality assurance processes in place. This assessment will include outcomes of quality relating to:</i></p> <ul style="list-style-type: none"> • Quality assurance procedures in place and provided internally for staff use • Universal quality matrix for customer service, accountability, accuracy and performance 		
	Relevant staff are trained in risk management policies, processes and procedures.		
	<p><i>No quantitative metrics are available.</i></p> <p><i>Reporting will include a qualitative assessment of the relevant training including rates of completion by ATO staff. This will draw on:</i></p> <ul style="list-style-type: none"> • Risk management – Introduction training (self-paced) is recommended for all staff, with more advanced courses also available depending on role • Risk management policy and conformance assessments 		
	Statements of expectations and intent are published.		
	<p><i>No quantitative metrics are available.</i></p> <p><i>Reporting will include a qualitative assessment of the availability, communication and accessibility of published Statements of expectations and intent.</i></p>		
<p>2. Regularly reassess preferred approach to regulatory risk. Amend strategies, activities and enforcement actions to reflect changing priorities that result from new and evolving regulatory threats, without diminishing regulatory certainty or impact.</p>	Documented approaches in place to review risk approaches regularly.		
	<p><i>No quantitative metrics are available.</i></p> <p><i>Reporting will include a qualitative assessment of the approaches in place. This will draw on:</i></p> <ul style="list-style-type: none"> • Published information on how our risk assessment processes work: <ul style="list-style-type: none"> – risk-management approach to compliance – differentiated response – treatments proportionate to risk • Year round horizon and environmental scanning for new or emerging threats and opportunities • Annual strategic risk intelligence scans • Tri-annual environmental scanning of international revenue agency developments 		
	Demonstrated engagement with taxpayers to inform them of the ATO's expectations regarding risk.		
	<p><i>To be demonstrated by the following metrics (also used in KPI 1):</i></p> <ul style="list-style-type: none"> • Number of matters that have been consulted on (<i>metric also reported under KPI 1 measure 1</i>) <table border="1" style="margin-left: 40px;"> <tr> <td style="text-align: center;">2013-14</td> </tr> <tr> <td style="text-align: center;">114 (significant matters)</td> </tr> </table>	2013-14	114 (significant matters)
2013-14			
114 (significant matters)			

	<ul style="list-style-type: none"> Number of interpretive guidance products, objections and rulings provided (<i>metric also reported under KPI 2 measure 1</i>) <table border="1" data-bbox="534 297 876 383"> <tr> <td>2011-12</td> <td>2012-13</td> <td>2013-14</td> </tr> <tr> <td>35,098</td> <td>31,026</td> <td>35,790</td> </tr> </table> <p>Demonstrated avenues for stakeholders to provide feedback and processes or policies to incorporate/consider this when tailoring approaches to risk.</p> <p><i>To be demonstrated by the following metric:</i></p> <ul style="list-style-type: none"> Service commitment – People surveyed agreed that the ATO listens to and responds to feedback (<i>metric also reported under KPI 1 measure 2</i>) <table border="1" data-bbox="534 696 839 781"> <tr> <td>2013-14</td> <td>March 2015</td> </tr> <tr> <td>53%</td> <td>56%</td> </tr> </table>	2011-12	2012-13	2013-14	35,098	31,026	35,790	2013-14	March 2015	53%	56%	<p><i>Reporting will also include a qualitative assessment of the available avenues for providing feedback. This will draw on:</i></p> <ul style="list-style-type: none"> Consultation and stakeholder engagement Mechanism for lodging complaints, compliments and suggestions Tailored client service relationships with large businesses
2011-12	2012-13	2013-14										
35,098	31,026	35,790										
2013-14	March 2015											
53%	56%											
<p>3. Recognise the compliance record of taxpayers, including using earned autonomy where this is appropriate. Consider all available and relevant data on compliance, including evidence of relevant external verification.</p>	<p>Documented enforcement strategy which allows for the compliance records of taxpayers to be considered in determining regulatory actions, including options for graduated compliance actions consistent with the ATO's powers.</p> <p><i>No quantitative metrics are available.</i></p>	<p><i>Reporting will include a qualitative assessment of the ATO's approach, using data holdings to support decision making before undertaking regulatory actions. This will draw on:</i></p> <ul style="list-style-type: none"> Compliance actions and client profiles Early engagement strategies External compliance assurance process (pilot) Building confidence on ato.gov.au 										
<p>KPI 4 – Compliance and monitoring approaches are streamlined and coordinated</p>												
<p>Measures of good regulatory performance</p>	<p>Activity-based evidence and metrics</p>											
<p>1. Minimise frequency and impact of requests for information and coordinate with similar processes including those of other regulators.</p> <p>2. Tailor information requests and only make when necessary and only then in a way that minimises compliance costs of taxpayers.</p>	<p>Repeat information requests made to taxpayers annually.</p> <p><i>To be demonstrated by the following metric:</i></p> <ul style="list-style-type: none"> Client experience surveys (under development) <p><i>No results yet - to be reported in 2015-16</i></p>	<p><i>Reporting will also include a qualitative assessment of the ATO's approach to requesting information and cooperative agreements. This assessment will draw on:</i></p> <ul style="list-style-type: none"> Debt – targeted and tailored SMS Tailored client service relationships with large businesses Use of myGov to streamline information with other government agencies Sharing of information with other government agencies (such as Australian Bureau of Statistics, Australian Securities and Investment Commission and Department of Human Services) 										
<p>3. Utilise existing information</p>	<p>Information is shared and received among regulators.</p>											

<p>to limit the reliance on requests from taxpayers and share the information among other regulators, where possible.</p>	<p><i>To be demonstrated by the following metrics:</i></p> <ul style="list-style-type: none"> Number of memorandums of understanding <table border="1" data-bbox="534 309 877 392"> <thead> <tr> <th>2011-12</th> <th>2012-13</th> <th>2013-14</th> </tr> </thead> <tbody> <tr> <td>86</td> <td>104</td> <td>110</td> </tr> </tbody> </table> <ul style="list-style-type: none"> Number of international information exchanges <table border="1" data-bbox="534 499 877 582"> <thead> <tr> <th>2011-12</th> <th>2012-13</th> <th>2013-14</th> </tr> </thead> <tbody> <tr> <td>1,381</td> <td>1,300</td> <td>495</td> </tr> </tbody> </table> <ul style="list-style-type: none"> Increased use of the ABR as the national business dataset by government agencies and the community (<i>metric also reported under KPI 1 measure 3</i>) <p><i>No results yet - to be reported in 2015-16</i></p> <ul style="list-style-type: none"> Improvement in the quality of key data in the ABR <p><i>No results yet - to be reported in 2015-16</i></p>	2011-12	2012-13	2013-14	86	104	110	2011-12	2012-13	2013-14	1,381	1,300	495	<p><i>Reporting will also include a qualitative assessment of the ATO's approach to requesting information and cooperative agreements. This assessment will draw on:</i></p> <ul style="list-style-type: none"> GST reporting to states and territories Third-party data matching Pre-filing of tax information Use of myGov to streamline information with other government agencies Sharing of information with other government agencies (such as Australian Bureau of Statistics, Australian Securities and Investment Commission and Department of Human Services) Participation in cross-agency task forces
	2011-12	2012-13	2013-14											
	86	104	110											
2011-12	2012-13	2013-14												
1,381	1,300	495												
<p>Proportion of information obtained from other sources, with input not required from taxpayers and evidence of collected information being acted upon, stored and re-used</p>	<p><i>Reporting will also include a qualitative assessment of the ATO's approach to using information obtained from sources other than the taxpayer. This assessment will draw on:</i></p> <ul style="list-style-type: none"> Third-party data matching Superannuation fund reporting Use of pre-filled information Sharing of information with other government agencies (such as Australian Bureau of Statistics, Australian Securities and Investment Commission and Department of Human Services) Taxable payments annual report 													
<p><i>To be demonstrated by the following metric:</i></p> <ul style="list-style-type: none"> Increased use of the ABR as the national business dataset by government agencies and the community (<i>metric also reported under KPI 1 measure 3</i>) <p><i>No results yet - to be reported in 2015-16</i></p>	<p><i>Reporting will also include a qualitative assessment of the ATO's monitoring and enforcement strategies and approaches adopted. This assessment will draw on:</i></p> <ul style="list-style-type: none"> Small business benchmarks Commissioner's discretion to apply penalties Debt collection approaches Superannuation 													
<p>4. Base monitoring and inspection approaches on risk and, where possible, take into account the circumstances and operational needs of taxpayers.</p>	<p>Monitoring and enforcement strategies allow for a range of regulatory responses</p> <p><i>To be demonstrated by the following metric:</i></p> <ul style="list-style-type: none"> Number of compliance audits, reviews and other checks undertaken <table border="1" data-bbox="534 1545 877 1628"> <thead> <tr> <th>2011-12</th> <th>2012-13</th> <th>2013-14</th> </tr> </thead> <tbody> <tr> <td>6.9m</td> <td>6.2m</td> <td>5.3m</td> </tr> </tbody> </table>	2011-12	2012-13	2013-14	6.9m	6.2m	5.3m	<p><i>Reporting will include a qualitative assessment of the ATO's monitoring and compliance strategies and approaches adopted. This assessment will draw on:</i></p> <ul style="list-style-type: none"> Annual compliance arrangements Pre-compliance reviews Advance pricing arrangements External compliance assurance process (pilot) 						
2011-12	2012-13	2013-14												
6.9m	6.2m	5.3m												
<p>Regular review and assessment of agreed monitoring and compliance strategies, including use of earned autonomy approaches.</p>	<p><i>No quantitative metrics are available.</i></p> <p><i>Reporting will include a qualitative assessment of the ATO's monitoring and compliance strategies and approaches adopted. This assessment will draw on:</i></p> <ul style="list-style-type: none"> Annual compliance arrangements Pre-compliance reviews Advance pricing arrangements External compliance assurance process (pilot) 													

KPI 5 – Regulators are open and transparent in their dealings with regulated entities

Measures of good regulatory performance	Activity-based evidence and metrics																
<p>1. Ensure risk-based frameworks are publicly available in a format which is clear, understandable and accessible.</p>	<p>Enforcement strategy and risk approach are published.</p> <p><i>No quantitative metrics are available.</i></p> <p><i>Reporting will include a qualitative assessment of the communication channels used and the ATO's enforcement strategy and risk approach. This assessment will draw on:</i></p> <ul style="list-style-type: none"> • Building trust and confidence website • Social media - Facebook, Twitter, LinkedIn, YouTube • Webinars • myGov • Fact sheets • Field visits • Annual compliance arrangements • Pre-compliance reviews • Advance pricing arrangements • External compliance assurance process (pilot) 																
<p>2. Be open and responsive to requests from taxpayers regarding the operation of the tax and superannuation systems, and approaches implemented by the ATO.</p>	<p>Responses to requests from taxpayers provided within specified timeframes.</p> <p><i>To be demonstrated by the following metrics:</i></p> <ul style="list-style-type: none"> • Service commitment – People surveyed agreed that the time taken was acceptable <table border="1" data-bbox="533 1146 837 1232"> <tr> <td>2013-14</td> <td>March 2015</td> </tr> <tr> <td>71%</td> <td>74%</td> </tr> </table> • Service commitment – Taxpayer requests finalised in 28 calendar days (<i>target 85%</i>) (<i>metric also reported under KPI 2 measure 2</i>) <table border="1" data-bbox="533 1361 837 1447"> <tr> <td>2013-14</td> <td>2014-15 YTD</td> </tr> <tr> <td>88%</td> <td>89%</td> </tr> </table> • Service commitment – Private rulings finalised in 28 calendar days of receiving all necessary information (<i>target 80%</i>) (<i>metric also reported under KPI 2 measure 2</i>) <table border="1" data-bbox="533 1603 837 1688"> <tr> <td>2013-14</td> <td>2014-15 YTD</td> </tr> <tr> <td>94%</td> <td>91%</td> </tr> </table> • Service commitment – People surveyed agreed that the ATO lets them know of status or delays <table border="1" data-bbox="533 1818 837 1904"> <tr> <td>2013-14</td> <td>March 2015</td> </tr> <tr> <td>57%</td> <td>55%</td> </tr> </table> • Client experience surveys (under development) <p><i>Reporting will also include a qualitative assessment of the ATO's responsiveness to taxpayer requests. This assessment will draw on:</i></p> <ul style="list-style-type: none"> • Expansion of fairness research and implementation of strategies resulting from research • Consultation arrangements • Tax Issues Entry System 	2013-14	March 2015	71%	74%	2013-14	2014-15 YTD	88%	89%	2013-14	2014-15 YTD	94%	91%	2013-14	March 2015	57%	55%
2013-14	March 2015																
71%	74%																
2013-14	2014-15 YTD																
88%	89%																
2013-14	2014-15 YTD																
94%	91%																
2013-14	March 2015																
57%	55%																

	<p><i>No results yet - to be reported in 2015-16</i></p>							
	<p>Advice and guidance is widely available to stakeholders, with feedback mechanisms in place to support and inform continuous improvement.</p>							
	<p><i>To be demonstrated by the following metric:</i></p> <ul style="list-style-type: none"> Number of interpretive guidance products, objections and rulings provided (<i>metric also reported under KPI 2 measure 1 and KPI 3 measure 2</i>) <table border="1" data-bbox="534 521 877 604"> <tr> <td>2011-12</td> <td>2012-13</td> <td>2013-14</td> </tr> <tr> <td>35,098</td> <td>31,026</td> <td>35,790</td> </tr> </table>	2011-12	2012-13	2013-14	35,098	31,026	35,790	<p><i>Reporting will also include a qualitative assessment of the availability of advice and guidance as well as the ATO's use of feedback to inform continuous improvement. This assessment will draw on:</i></p> <ul style="list-style-type: none"> Available feedback mechanisms Webinars Advice and guidance products Rulings Fact sheets Field visits Small business assist Alternative dispute resolution
2011-12	2012-13	2013-14						
35,098	31,026	35,790						
<p>3. Ensure performance measurement results are published in a timely manner to ensure accountability to the public.</p>	<p><i>No quantitative metrics are available.</i></p>	<p><i>Reporting will include a qualitative assessment of the ATO's performance measurement and availability of published results. This assessment will draw on:</i></p> <ul style="list-style-type: none"> Service commitments Annual report Quarterly performance reporting OECD reports - comparable State of the Service 						
<p>4. Ensure disputes are dealt with in an open and transparent manner</p>	<p><i>To be demonstrated by the following metric:</i></p> <ul style="list-style-type: none"> Perceptions of fairness in disputes <p><i>No results yet - to be reported in 2015-16</i></p>	<p><i>Reporting will also include a qualitative assessment of the ATO's disputes management approach and outcomes. This assessment will draw on:</i></p> <ul style="list-style-type: none"> Fairness research including survey responses 						

KPI 6 – Regulators actively contribute to the continuous improvement of regulatory frameworks

<p>Measures of good regulatory performance</p>	<p>Activity-based evidence and metrics</p>					
<p>1. Establish cooperative and collaborative relationships with stakeholders to promote trust and improve the efficiency and effectiveness of the ATO's administration.</p>	<p>Documented procedures are in place to allow active and regular engagement with stakeholders.</p> <p><i>To be demonstrated by the following metrics:</i></p> <ul style="list-style-type: none"> Number of matters that have been consulted on (<i>metric also reported under KPI 1 measure 1 and KPI 3 measure 2</i>) <table border="1" data-bbox="515 1597 743 1709"> <tr> <td>2013-14</td> </tr> <tr> <td>114 (significant matters)</td> </tr> </table> <ul style="list-style-type: none"> Communication of our decision to consult on matters submitted (<i>metric also reported under KPI 1 measure 1</i>) <table border="1" data-bbox="515 1839 743 1921"> <tr> <td>2013-14</td> </tr> <tr> <td>76%</td> </tr> </table> <ul style="list-style-type: none"> Client experience surveys (under development) 	2013-14	114 (significant matters)	2013-14	76%	<p><i>Reporting will also include a qualitative assessment of the avenues and procedures for engagement with stakeholders. This assessment will draw on:</i></p> <ul style="list-style-type: none"> Consultation Steering Group Stewardship committees Limited-life working groups Co-design workshops Simulation centre Parliamentary committees External scrutineers – Ombudsman, Inspector-General of Taxation, Australian Information Commissioner
2013-14						
114 (significant matters)						
2013-14						
76%						

	<i>No results yet - to be reported in 2015-16</i>		
2. Engage stakeholders in the development of options to reduce compliance costs.	Number of stakeholder events held to facilitate participation in the development and/or amendment of the operation of the tax and superannuation systems.		
	<p><i>To be demonstrated by the following metric:</i></p> <ul style="list-style-type: none"> Number of matters that have been consulted on (<i>metric also reported under KPI 1 measure 1, KPI 3 measure 2 and KPI 6 measure 1</i>) <table border="1" style="margin-left: 40px;"> <tr> <td style="text-align: center;"><i>2013-14</i></td> </tr> <tr> <td style="text-align: center;"><i>114 (significant matters)</i></td> </tr> </table>	<i>2013-14</i>	<i>114 (significant matters)</i>
<i>2013-14</i>			
<i>114 (significant matters)</i>			
3. Regularly share feedback from stakeholders and performance information with policy departments to improve the operation of the tax and superannuation systems and associated administrative processes.	Feedback mechanisms are available and made known to all stakeholders.		
	<i>No quantitative metrics are available.</i>	<p><i>Reporting will include a qualitative assessment of feedback mechanisms available. This assessment will draw on:</i></p> <ul style="list-style-type: none"> Engagement with stakeholders and consultation groups including quarterly corporate perceptions survey and targeted stakeholder surveys Tax Issues Entry System on ato.gov.au Feedback mechanism on ato.gov.au Consultation page on ato.gov.au 	
	Documented procedures are in place to facilitate the flow of information between the ATO and policy departments.		
	<i>No quantitative metrics are available.</i>	<p><i>Reporting will include a qualitative assessment of the ATO's processes for sharing information with policy departments. This assessment will draw on:</i></p> <ul style="list-style-type: none"> Consultation Steering Group Treasury-ATO Tax and Superannuation Protocol Regular meetings with Treasury Secondments between ATO and Treasury Treasury feedback on engagement with ATO 	