

Fiona Buffini
The Australian Financial Review
1 Denison Street
North Sydney NSW 2060

Contact: Adrian Zajackowski
Direct: (02) 9374 5109
Email: foi@tpb.gov.au
Website: www.tpb.gov.au

By email only: fbuffini@afr.com

31 October 2024

Dear Ms Buffini,

Your freedom of information request to the Tax Practitioners Board

1. I refer to your request under the *Freedom of Information Act 1982 (FOI Act)* to the Tax Practitioners Board (**the Board**) on 3 September 2024 (**FOI request**).
2. On 3 September 2024, you specifically requested access to the following:
 - “1. Any drafts of the TPB 2020-2021 annual report which referred to difficulties involving access to ATO data sets, and any subsequent correspondence between the ATO and the TPB, in regard to references to these difficulties in the draft annual report.
 - 2. Any correspondence involving Chris Jordan and Michael Mumford pertaining to the issue above.”
3. As per our communications I have removed irrelevant material which is the direct contact information for the individuals in the emails, however I have left their names and positions unredacted.
4. I am an officer authorised under section 23 of the FOI Act to make decisions regarding access to documents. My decision and the reasons for that decision are outlined below.

Decision

5. A search for documents within the scope of your FOI request was made, which resulted in 39 pages of material being made available. The material has been compiled into one file (**the Document**).
6. I have decided to grant you access to the Document in full.¹

¹ With the exception of irrelevant matter, specifically the telephone numbers and email addresses of staff employed at the Australian Taxation Office (ATO) and the Board, which has been deleted pursuant to section 22 of the FOI Act. That information has been deleted from the Document in accordance with subsection 22(1) of the FOI Act noting that otherwise exemptions may have applied.

7. In making my decision, I referred to the following:
- a. the terms of your FOI request;
 - b. the content of the identified document that falls within the scope of your FOI request;
 - c. the relevant provisions of the FOI Act;
 - d. the guidelines issued by the Australian Information Commissioner under section 93A of the FOI Act (**FOI Guidelines**); and
 - e. the relevant provisions of the *Tax Agent Services Act 2009* (**TASA**).

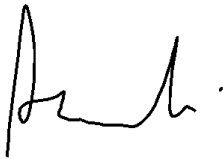
Your review rights

8. Please refer to the **enclosed** 'Notice of Rights of Review' for further information about your review rights in relation to this decision regarding your FOI request.

Further assistance and information

9. Please note that under section 70-35 of the TASA, the Board is not obliged to disclose official information to a court.
10. If you have any queries in relation to this decision, please do not hesitate to contact Adrian Zajaczkowski by email at foi@tpb.gov.au.

Yours sincerely,



Adrian Zajaczkowski
Lawyer
Tax Practitioners Board

Encl:

1. Notice of Rights of Review
2. Compilation of email correspondence between the ATO and the Board, 2021

Tax Practitioners Board Decision

Notice of Rights of Review

Your review rights commence from receipt of this decision.

Internal Review

Under section 54 of the *Freedom of Information Act 1982* (FOI Act), you may apply for an internal review of this decision. Your application must be made by whichever date is the later between:

- 30 days of you receiving this notice; or
- 15 days of you receiving the documents to which you have been granted access.

An internal review will be conducted by a different officer from the original decision-maker. No particular form is required to apply for review, although it will assist your case to set out in the application, the grounds on which you believe that the original decision should be overturned.

An application for an internal review of a decision can be sent by email to foi@tpb.gov.au or by post to:

FOI Coordinator
Tax Practitioners Board
Legal Unit
GPO Box 1620
SYDNEY NSW 2001

If you choose to seek an internal review, you will subsequently have a right to apply to the Australian Information Commissioner for a review of the internal review decision.

External Review by the Australian Information Commissioner

Alternatively, under section 54L of the FOI Act, you may seek review of this decision by the Australian Information Commissioner without first going to internal review. Your application must be made within 60 days of you receiving this notice.

The Information Commissioner is an independent office holder who may review decisions of agencies and Ministers under the FOI Act. More information is available on the Information Commissioner's website at www.oaic.gov.au.

You can contact the Information Commissioner to request a review of a decision online or by writing to the Information Commissioner at:

Office of the Australian Information Commissioner
GPO Box 5218
SYDNEY NSW 2001

From: Michael Mumford
Sent: Tuesday, 28 September 2021 1:22 PM
To: Jodi Williams
Cc: Michael G. O'Neill; Peter Achterstraat; Karen Foat; Janette Luu; Lynda Foster
Subject: Wording for TPB Annual Report/Annual Performance Statement [SEC=OFFICIAL]

Follow Up Flag: Follow up
Flag Status: Completed

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Hi Jodi, as we discussed on the phone, the ARC identified concern with regards to the wording within Performance Measure 2.2 of the TPB Annual Performance Statement. You might note that this wording is also replicated in Performance Measure 1.2, and the ARC's comments would no doubt equally apply.

The concerns are:

Performance Measure 2.2:

"Performance analysis

The TPB partially achieved this performance measure. **The shift in priorities to support the government's COVID-19 stimulus measures and continued challenges around data access and information sharing with the ATO hampered our ability to fully meet our expectations.** Overall, strong outcomes were maintained, with 2,014 complaints being received and risk assessed, and 1,925 cases being resolved and closed, which involved 170 submission being presented to the BCC. This resulted in 75 tax practitioners having their registration terminated."

The wording is replicated in **Performance Measure 2.1:**

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The main concern was a potentially negative implication of the word 'hampered' plus the fact that this might appear like the Commissioner, as the accountable authority for both agencies, is hampering himself. Whilst our Board considered this wording specifically on 1 September, and concluded that it did not imply or assign blame to the ATO in any way, we agree it would be prudent to raise the ARC's concern with the Board at our Board meeting next week on 6 October. We will then make any adjustments that the Board may direct. If the Commissioner, when he considers the reports on Thursday, has any perspective on the matter, we would welcome it so we could inform the Board next week.

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"We saw an increase in the number of **collateral attacks** by way of challenges in the Federal Court under the *Administrative Decisions (Judicial Review) Act 1989*, information requests, stay and confidentiality applications.

I understand this is a legal term, rather than a literal one, but there could be others that might be more appropriate and we will raise that with the Board as well next week.

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- Helping to ensure that our report can be printed in time to meet tabling timeframes.

Cheers, Mick

Michael Mumford

Director of Corporate Services

Tax Practitioners Board

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[REDACTED]

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Sent: Tuesday, 28 September 2021 2:01 PM
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Performance Measure 2.3:

“We saw an increase in the number of challenges in the Federal Court under the *Administrative Decisions (Judicial Review) Act 1989*, information requests, stay and confidentiality applications.”

Cheers, Mick

Michael Mumford
Director of Corporate Services
Tax Practitioners Board
T [REDACTED] | E [REDACTED]

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Tax Practitioners Board

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[REDACTED]

From: Karen Foat <[REDACTED]>
Sent: Tuesday, 28 September 2021 2:32 PM
To: Michael Mumford
Cc: Michael G. O'Neill; Peter Achterstraat; Janette Luu; Lynda Foster; Jodi Williams; Kirsten Fish; David Allen (SYD); Hoa Wood; Kath Anderson
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Hi Michael,

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I would anticipate that there would be sensitivities to the public reference to information sharing challenges given this is an issue that the ATO and TPB have been continuing to discuss and because it does put the Commissioner in a difficult position as it makes it look like he is causing himself the difficulties (albeit in two different roles). Without wanting to pre-empt the Commissioner's position or the thoughts of the relevant officer in the ATO, I would suggest a further adjustment as follows to remove that reference as outlined below. However, I note that I'm not close enough to the detail on the data issue and so I've added the responsible band 2, Hoa Wood to this email to ascertain if there is a different way this challenge could be referred to that we would be comfortable with. (Whilst the report is TPB's, the issue would appear to be one relevant to both agencies and I'd envisage the Commissioner would consider advice from both parties in considering whether to approve the wording.)

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Kind regards

Karen Foat
Chief Risk Officer
Assistant Commissioner

From: Michael Mumford <[REDACTED]>
Sent: Tuesday, 28 September 2021 2:01 PM
To: Karen Foat <[REDACTED]>
Cc: Michael G. O'Neill <[REDACTED]>; Peter Achterstraat <[REDACTED]>; Janette Luu <[REDACTED]>; Lynda Foster <[REDACTED]>; Jodi Williams <[REDACTED]>
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Cc: Michael G. O'Neill <[REDACTED]>; Peter Achterstraat <[REDACTED]>; Karen Foat <[REDACTED]>; Janette Luu <[REDACTED]>; Lynda Foster <[REDACTED]>

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Tax Practitioners Board

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[REDACTED]

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Sent: Tuesday, 28 September 2021 3:36 PM
To: Michael Mumford
Cc: Michael G. O'Neill; Peter Achterstraat; Janette Luu; Lynda Foster; Jodi Williams; Kirsten Fish; David Allen (SYD); Hoa Wood; Kath Anderson
Subject: RE: Wording for TPB Annual Report/Annual Performance Statement [SEC=OFFICIAL]

Follow Up Flag: Follow up
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Hi Michael,
I've discussed this with Kath Anderson (in Hoa's position).
We would suggest something along the lines of this in place of the struck out words in below:
This is, in part, due to limitations in available data sets, which were not anticipated at the time targets were set.

This might provide a useful middle ground?
Kind regards

Karen Foat
Chief Risk Officer
Assistant Commissioner
Performance Insights & Risk
Enterprise Strategy and Design
Australian Taxation Office
P [REDACTED] M [REDACTED]

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Sent: Tuesday, 28 September 2021 2:32 PM
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Cc: Michael G. O'Neill <[REDACTED]>; Peter Achterstraat <[REDACTED]>; Janette Luu <[REDACTED]>; Lynda Foster <[REDACTED]>; Jodi Williams <[REDACTED]>; Kirsten Fish <[REDACTED]>; David Allen (SYD) <[REDACTED]>; Hoa Wood <[REDACTED]>; Kath Anderson <[REDACTED]>
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Thanks Karen, we are meeting with The Secretary shortly so we definitely appreciate the advice and especially the alternative form of words.

Cheers
Mick

From: Karen Foat <[REDACTED]>
Sent: Tuesday, September 28, 2021 3:35:32 PM
To: Michael Mumford <[REDACTED]>
Cc: Michael G. O'Neill <[REDACTED]>; Peter Achterstraat <[REDACTED]>; Janette Luu <[REDACTED]>; Lynda Foster <[REDACTED]>; Jodi Williams <[REDACTED]>; Kirsten Fish <[REDACTED]>; David Allen (SYD) <[REDACTED]>; Hoa Wood <[REDACTED]>; Kath Anderson <[REDACTED]>
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Kind regards

Karen Foat

Chief Risk Officer
Assistant Commissioner
Performance Insights & Risk
Enterprise Strategy and Design
Australian Taxation Office

[P](#) [REDACTED] [M](#) [REDACTED]

From: Karen Foat
Sent: Tuesday, 28 September 2021 2:32 PM
To: 'Michael Mumford' <[REDACTED]>
Cc: Michael G. O'Neill <[REDACTED]>; Peter Achterstraat <[REDACTED]>; Janette Luu <[REDACTED]>; Lynda Foster <[REDACTED]>; Jodi Williams <[REDACTED]>; Kirsten Fish <[REDACTED]>; David Allen (SYD) <[REDACTED]>; Hoa Wood <[REDACTED]>; Kath Anderson <[REDACTED]>
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Karen Foat

Chief Risk Officer

Assistant Commissioner

Performance Insights & Risk

Enterprise Strategy and Design

Australian Taxation Office

P [redacted] M [redacted]

From: Michael Mumford <[redacted]>

Sent: Tuesday, 28 September 2021 2:01 PM

To: Karen Foat <[redacted]>

Cc: Michael G. O'Neill <[redacted]>; Peter Achterstraat <[redacted]>; Janette Luu <[redacted]>; Lynda Foster <[redacted]>; Jodi Williams <[redacted]>

Subject: RE: Wording for TPB Annual Report/Annual Performance Statement [SEC=OFFICIAL]

***** EXTERNAL EMAIL ALERT – EXERCISE CAUTION *****

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Cheers, Mick

Michael Mumford

Director of Corporate Services

Tax Practitioners Board

T [REDACTED] | E [REDACTED]

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From: Michael Mumford

Sent: Tuesday, 28 September 2021 1:22 PM

To: Jodi Williams <[REDACTED]>

Cc: Michael G. O'Neill <[REDACTED]>; Peter Achterstraat <[REDACTED]>; Karen Foat <[REDACTED]>; Janette Luu <[REDACTED]>; Lynda Foster <[REDACTED]>

Subject: Wording for TPB Annual Report/Annual Performance Statement [SEC=OFFICIAL]

OFFICIAL

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T [REDACTED] | E [REDACTED]

tpb.gov.au | in 



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[REDACTED]

From: Janette Luu
Sent: Tuesday, 28 September 2021 4:05 PM
To: Michael G. O'Neill; Michael Mumford
Subject: RE: Wording discussion [SEC=OFFICIAL]
Attachments: Document5.docx

OFFICIAL

Revised doc

Janette Luu

Director of Policy and Legislation
Tax Practitioners Board

P [REDACTED] M [REDACTED] E [REDACTED]

-----Original Appointment-----

From: Janette Luu
Sent: Tuesday, 28 September 2021 3:27 PM
To: Janette Luu; Michael G. O'Neill; Michael Mumford
Subject: Wording discussion [SEC=OFFICIAL]
When: Tuesday, 28 September 2021 4:30 PM-5:00 PM (UTC+10:00) Canberra, Melbourne, Sydney.
Where: Microsoft Teams Meeting

OFFICIAL

Microsoft Teams meeting

Join on your computer or mobile app

[Click here to join the meeting](#)

Or call in (audio only)

[REDACTED] Australia, Sydney

Phone Conference ID: [REDACTED]

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[Learn More](#) | [Meeting options](#)

Wording as presented to ARC	TPB revised wording proposed to Karen	Suggestion from Karen	Suggestion from Kath
<p>The TPB partially achieved this performance measure. The shift in priorities to support the government’s COVID-19 stimulus measures and continued challenges around data access and information sharing with the ATO hampered our ability to fully meet our expectations</p>	<p>The TPB partially achieved this performance measure. The continued challenges around data access and information sharing with the ATO, and the shift in priorities to support the government’s COVID-19 stimulus measures, have effected our ability to fully meet our expectations.</p>	<p>The TPB partially achieved this performance measure. This is, in part, due to the shift in priorities to support the government’s COVID-19 stimulus measures, have affected our ability to fully meet our expectations.</p>	<p>The TPB partially achieved this performance measure. This is, in part, due to limitations in available data sets, which were not anticipated at the time targets were set and a shift in priorities to support the government’s COVID-19 stimulus measures.</p>
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[REDACTED]

From: Kirsten Fish <[REDACTED]>
Sent: Tuesday, 28 September 2021 4:14 PM
To: Michael Mumford; Karen Foat
Cc: Michael G. O'Neill; Peter Achterstraat; Janette Luu; Lynda Foster; Jodi Williams; David Allen (SYD); Hoa Wood; Kath Anderson
Subject: RE: Wording for TPB Annual Report/Annual Performance Statement [SEC=OFFICIAL]

Follow Up Flag: Follow up
Flag Status: Completed

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Kirsten Fish
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Australian Taxation Office
P [REDACTED] M [REDACTED]

ATO. Working for all Australians

From: Michael Mumford <[REDACTED]>
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Cheers

Mick

From: Karen Foat <[REDACTED]>
Sent: Tuesday, September 28, 2021 3:35:32 PM
To: Michael Mumford <[REDACTED]>
Cc: Michael G. O'Neill <[REDACTED]>; Peter Achterstraat <[REDACTED]>; Janette Luu <[REDACTED]>; Lynda Foster <[REDACTED]>; Jodi Williams <[REDACTED]>; Kirsten Fish <[REDACTED]>; David Allen (SYD) <[REDACTED]>; Hoa Wood <[REDACTED]>; Kath Anderson <[REDACTED]>
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Tax Practitioners Board

T [REDACTED] | E [REDACTED]

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To: Kirsten Fish; Karen Foat
Cc: Michael G. O'Neill; Peter Achterstraat; Janette Luu; Lynda Foster; Jodi Williams; David Allen (SYD); Hoa Wood; Kath Anderson
Subject: RE: Wording for TPB Annual Report/Annual Performance Statement [SEC=OFFICIAL]

Follow Up Flag: Follow up
Flag Status: Completed

OFFICIAL

Thanks Kirsten, much appreciated.

Cheers, Mick

Michael Mumford
Director of Corporate Services
Tax Practitioners Board
T [REDACTED] | E [REDACTED]

tpb.gov.au | [in](#) [in](#) [in](#)



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Sent: Tuesday, 28 September 2021 4:14 PM
To: Michael Mumford <[REDACTED]>; Karen Foat <[REDACTED]>
Cc: Michael G. O'Neill <[REDACTED]>; Peter Achterstraat <[REDACTED]>; Janette Luu <[REDACTED]>; Lynda Foster <[REDACTED]>; Jodi Williams <[REDACTED]>; David Allen (SYD) <[REDACTED]>; Hoa Wood <[REDACTED]>; Kath Anderson <[REDACTED]>
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Chief Risk Officer

Assistant Commissioner

Performance Insights & Risk

Enterprise Strategy and Design

Australian Taxation Office

P [REDACTED] M [REDACTED]

From: Michael Mumford <[REDACTED]>

Sent: Tuesday, 28 September 2021 2:01 PM

To: Karen Foat <[REDACTED]>

Cc: Michael G. O'Neill <[REDACTED]>; Peter Achterstraat <[REDACTED]>; Janette Luu <[REDACTED]>; Lynda Foster <[REDACTED]>; Jodi Williams <[REDACTED]>

Subject: RE: Wording for TPB Annual Report/Annual Performance Statement [SEC=OFFICIAL]

*****EXTERNAL EMAIL ALERT – EXERCISE CAUTION*****
OFFICIAL

Hi Karen, we are re-drafting options for the words of concern, to discuss with our Chair shortly, and would appreciate your advice as to whether the ATO may be comfortable with the following (original text in email below):

Performance Measure 2.2:

“Performance analysis

The TPB partially achieved this performance measure. **The continued challenges around data access and information sharing with the ATO, and the shift in priorities to support the government’s COVID-19 stimulus measures, have effected our ability to fully meet our expectations.** Overall, strong outcomes were maintained, with 2,014 complaints being received and risk assessed, and 1,925 cases being resolved and closed, which involved 170 submission being presented to the BCC. This resulted in 75 tax practitioners having their registration terminated.”

Performance Measure 1.2:

“Performance analysis

The TPB achieved this performance measure only partially due to:

- insufficient resourcing to fully utilise data analytics to prioritise complaints and identify patterns and trends in intelligence
- **continued challenges around data access and information sharing with the ATO has effected our ability to drive our proactive work program and deliver effective and timely outcomes under our Coordinated Compliance Program.”**

Performance Measure 2.3:

“We saw an increase in the number of challenges in the Federal Court under the *Administrative Decisions (Judicial Review) Act 1989*, information requests, stay and confidentiality applications.”

Cheers, Mick

Michael Mumford

Director of Corporate Services

Tax Practitioners Board

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From: Michael Mumford

Sent: Tuesday, 28 September 2021 1:22 PM

To: Jodi Williams <[REDACTED]>

Cc: Michael G. O'Neill <[REDACTED]>; Peter Achterstraat <[REDACTED]>; Karen Foat <[REDACTED]>; Janette Luu <[REDACTED]>; Lynda Foster <[REDACTED]>

Subject: Wording for TPB Annual Report/Annual Performance Statement [SEC=OFFICIAL]

OFFICIAL

Hi Jodi, as we discussed on the phone, the ARC identified concern with regards to the wording within Performance Measure 2.2 of the TPB Annual Performance Statement. You might note that this wording is also replicated in Performance Measure 1.2, and the ARC's comments would no doubt equally apply.

The concerns are:

Performance Measure 2.2:

"Performance analysis

The TPB partially achieved this performance measure. **The shift in priorities to support the government's COVID-19 stimulus measures and continued challenges around data access and information sharing with the ATO hampered our ability to fully meet our expectations.** Overall, strong outcomes were maintained, with 2,014 complaints being received and risk assessed, and 1,925 cases being resolved and closed, which involved 170 submission being presented to the BCC. This resulted in 75 tax practitioners having their registration terminated."

The wording is replicated in **Performance Measure 2.1:**

"Performance analysis

The TPB achieved this performance measure only partially due to:

- insufficient resourcing to fully utilise data analytics to prioritise complaints and identify patterns and trends in intelligence
- **continued challenges around data access and information sharing with the ATO, which hampered our ability to drive our proactive work program and deliver effective and timely outcomes under our Coordinated Compliance Program."**

The main concern was a potentially negative implication of the word 'hampered' plus the fact that this might appear like the Commissioner, as the accountable authority for both agencies, is hampering himself. Whilst our Board considered this wording specifically on 1 September, and concluded that it did not imply or assign blame to the ATO in any way, we agree it would be prudent to raise the ARC's concern with the Board at our Board meeting next week on 6 October. We will then make any adjustments that the Board may direct. If the Commissioner, when he considers the reports on Thursday, has any perspective on the matter, we would welcome it so we could inform the Board next week.

Also, Kirsten Fish expressed a concern in the meeting about two words in **Performance Measure 2.3**:

“We saw an increase in the number of **collateral attacks** by way of challenges in the Federal Court under the *Administrative Decisions (Judicial Review) Act 1989*, information requests, stay and confidentiality applications.

I understand this is a legal term, rather than a literal one, but there could be others that might be more appropriate and we will raise that with the Board as well next week.

Ultimately, the timings to make changes in time to table are tight so if we do make changes then we would appreciate the ATO’s assistance in:

- Encouraging ATO Creative Services to action the changes swiftly, should they express a need to action other priority tasks.
- Helping to ensure that our report can be printed in time to meet tabling timeframes.

Cheers, Mick

Michael Mumford

Director of Corporate Services

Tax Practitioners Board

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From: Michael Mumford
Sent: Tuesday, 28 September 2021 6:50 PM
To: Karen Foat; Kath Anderson; Jodi Williams
Cc: Michael G. O'Neill; Peter Achterstraat; Janette Luu; Lynda Foster; Kirsten Fish; David Allen (SYD); Hoa Wood; Stephen Burton
Subject: RE: Wording for TPB Annual Report/Annual Performance Statement [SEC=OFFICIAL]

Follow Up Flag: Follow up
Flag Status: Completed

OFFICIAL

Dear Karen and Kath, thank you for your assistance in settling the terminology in these three performance measures. The Chair has agreed with the wording listed below, so we will amend the 2020-21 Annual Performance Statement and 2020-21 Annual Report to reflect the new wording. If there are any more concerns please let us know.

Jodi, tomorrow we will send you an updated Annual Performance Statement and send the amendments to ATO Creative Services, and ask them to get the changes back ASAP. Hopefully that will be back to you in time for the scheduled review of the Report by the Commissioner on Thursday.

Wording as presented to ATO ARC	Alternative suggestion from ATO	Wording agreed by TPB Chair
<p>Performance Measure 1.2 The TPB achieved this performance measure only partially due to:</p> <ul style="list-style-type: none"> • insufficient resourcing to fully utilise data analytics to prioritise complaints and identify patterns and trends in intelligence • continued challenges around data access and information sharing with the ATO, which hampered our ability to drive our proactive work program and deliver effective and timely outcomes under our Coordinated Compliance Program. 	<p>The TPB achieved this performance measure only partially due to:</p> <ul style="list-style-type: none"> • insufficient resourcing to fully utilise data analytics to prioritise complaints and identify patterns and trends in intelligence • limitations in available data sets, which were not anticipated at the time targets were set. 	<p>The TPB achieved this performance measure only partially due to:</p> <ul style="list-style-type: none"> • insufficient resourcing to fully utilise data analytics to prioritise complaints and identify patterns and trends in intelligence • limitations in available data sets.
<p>Performance Measure 2.2 The TPB partially achieved this performance measure. The shift in priorities to support the government’s COVID-19 stimulus measures and continued challenges around data access and information sharing with the ATO hampered our ability to fully meet our expectations</p>	<p>The TPB partially achieved this performance measure. This is, in part, due to limitations in available data sets which were not anticipated at the time targets were set, and a shift in priorities to support the government’s COVID-19 stimulus measures.</p>	<p>The TPB partially achieved this performance measure. This is, in part, due to limitations in available data sets and a shift in priorities to support the government’s COVID-19 stimulus measures.</p>

<p>Performance Measure 2.3 We saw an increase in the number of collateral attacks by way of challenges in the Federal Court under the Administrative Decisions (Judicial Review) Act 1989, information requests, stay and confidentiality applications.</p>	<p>We saw an increase in the number of challenges in the Federal Court under the Administrative Decisions (Judicial Review) Act 1989, information requests, stay and confidentiality applications.</p>	<p>We saw an increase in the number of challenges in the Federal Court under the Administrative Decisions (Judicial Review) Act 1989, information requests, stay and confidentiality applications.</p>
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Cheers, Mick

Michael Mumford

Director of Corporate Services

Tax Practitioners Board

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From: Karen Foat <[REDACTED]>
Sent: Tuesday, 28 September 2021 3:36 PM
To: Michael Mumford <[REDACTED]>
Cc: Michael G. O'Neill <[REDACTED]>; Peter Achterstraat <[REDACTED]>; Janette Luu <[REDACTED]>; Lynda Foster <[REDACTED]>; Jodi Williams <[REDACTED]>; Kirsten Fish <[REDACTED]>; David Allen (SYD) <[REDACTED]>; Hoa Wood <[REDACTED]>; Kath Anderson <[REDACTED]>
Subject: RE: Wording for TPB Annual Report/Annual Performance Statement [SEC=OFFICIAL]

Hi Michael,
I've discussed this with Kath Anderson (in Hoa's position).
We would suggest something along the lines of this in place of the struck out words in below:
This is, in part, due to limitations in available data sets, which were not anticipated at the time targets were set.

This might provide a useful middle ground?
Kind regards

Karen Foat
Chief Risk Officer
Assistant Commissioner
Performance Insights & Risk
Enterprise Strategy and Design
Australian Taxation Office
P [REDACTED] M [REDACTED]

From: Karen Foat

Sent: Tuesday, 28 September 2021 2:32 PM

To: 'Michael Mumford' <[REDACTED]>

Cc: Michael G. O'Neill <[REDACTED]>; Peter Achterstraat <[REDACTED]>; Janette Luu

<[REDACTED]>; Lynda Foster <[REDACTED]>; Jodi Williams <[REDACTED]>;

Kirsten Fish <[REDACTED]>; David Allen (SYD) <[REDACTED]>; Hoa Wood

<[REDACTED]>; Kath Anderson <[REDACTED]>

Subject: RE: Wording for TPB Annual Report/Annual Performance Statement [SEC=OFFICIAL]

Hi Michael,

Thanks for sending this through.

I would anticipate that there would be sensitivities to the public reference to information sharing challenges given this is an issue that the ATO and TPB have been continuing to discuss and because it does put the Commissioner in a difficult position as it makes it look like he is causing himself the difficulties (albeit in two different roles). Without wanting to pre-emp the Commissioner's position or the thoughts of the relevant officer in the ATO, I would suggest a further adjustment as follows to remove that reference as outlined below. However, I note that I'm not close enough to the detail on the data issue and so I've added the responsible band 2, Hoa Wood to this email to ascertain if there is a different way this challenge could be referred to that we would be comfortable with. (Whilst the report is TPB's, the issue would appear to be one relevant to both agencies and I'd envisage the Commissioner would consider advice from both parties in considering whether to approve the wording.)

The wording to 2.3 looks fine to me. Suggestions to 2.2 and 1.2 as follows:

Performance Measure 2.2:

"Performance analysis

The TPB partially achieved this performance measure. ~~This is, in part, due to the continued challenges around data access and information sharing with the ATO, and the shift in priorities to support the government's COVID-19 stimulus measures, have effected affected our ability to fully meet our expectations.~~ Overall, strong outcomes were maintained, with 2,014 complaints being received and risk assessed, and 1,925 cases being resolved and closed, which involved 170 submission being presented to the BCC. This resulted in 75 tax practitioners having their registration terminated."

Performance Measure 1.2:

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- ~~continued challenges around data access and information sharing with the ATO has effected our ability to drive our proactive work program and deliver effective and timely outcomes under our Coordinated Compliance Program."~~

Kind regards

Karen Foat

Chief Risk Officer

Assistant Commissioner

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Director of Corporate Services

Tax Practitioners Board

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Cc: Michael G. O'Neill <[REDACTED]>; Peter Achterstraat <[REDACTED]>; Karen Foat <[REDACTED]>; Janette Luu <[REDACTED]>; Lynda Foster <[REDACTED]>
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