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The Institute of Internal Auditors Australia

Keynote 2
What has COVID-19 done to your control environment?

Presented by

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Overview

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- **Being flexible with staffing**
- **Setting the scene with figures from August:**
  - ❑ JobKeeper
  - ❑ Cashflow boost
  - ❑ Early release of super

Context

- The ATO's experience with natural disasters
- Record payments into the Australian economy
- Managing the scale and complexity of the task

What existed already that we could rely on

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- **ATO Business Continuity Management Framework**
- **Our extensive data holdings:**
  - ❑ Single Touch Payroll
  - ❑ Online Services For Agents
  - ❑ PAYG system
  - ❑ Activity Statement Financial Processing

Our Design, Risk and Audit capabilities

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- **ATO's design capability:**
  - ❑ Focussed on implementing a user-centric and tailored approach
- **The role of Corporate Risk and Internal Audit:**
  - ❑ Risk's role more strongly focussed on support
  - ❑ Internal Audit providing real-time advice

What changed? And what has changed in Internal Audit?

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- What types of work have slowed or stopped?
- What types of work are getting back to a new ‘normal’
- How has COVID-19 impacted our Forward Audit Work Program?

Case study discussions

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- Early Release of Super fraud cases
- The JobKeeper ‘reporting error’

Discussion

- Comments
- Questions?

Australian Taxation Office commissioner Chris Jordan last month at a Senate committee hearing about the government's response to COVID-19. Picture: Sitthixay Ditthavong