



Australian Government
Australian Taxation Office

ATO Submission

Implementation of COVID-19 Measures: JCPAA Inquiry into Auditor-General Report No's. 20, 22, 23,24 and 39 (2020-21)

Report No. 24 (2020-21) The Australian Taxation Office's Management of Risks Related to the
Rapid Implementation of COVID-19 Economic Response Measures

27 September 2021

1. The ATO welcomes the opportunity to provide a submission to the Inquiry into the Implementation of COVID-19 measures, specifically report No. 24 (2020-21); *The Australian Taxation Office's Management of Risks Related to the Rapid Implementation of COVID-19 Economic Response Measures*.
2. The ATO was entrusted by the Australian community to support Australia's economic response to COVID-19 through the administration of economic stimulus measures, such as JobKeeper, Cash Flow Boost and the Early Release of Superannuation. We are incredibly proud of our delivery of the program, and the ongoing commitment and empathy demonstrated by Tax Officers as they continue to work with taxpayers and stakeholders impacted by current lockdowns.
3. This Australian National Audit Office (ANAO) performance audit is one of five performance audits that focused on the effective, efficient, economical and ethical delivery of the Australian Government's response to the COVID-19 pandemic.
4. In response to COVID-19, the ATO pivoted focus to ensure the efficient rollout of six key economic stimulus measures. The priority of the ATO was to deliver on the government's commitment to get millions of Australians access to financial support quickly and as easily as possible during what was a difficult time, utilising existing systems, processes and our risk management framework.
5. The objective of the ANAO performance audit was to assess whether the ATO has effectively managed risks related to the rapid implementation of COVID-19 measures in particular JobKeeper, Early Release of Superannuation, Cash Flow Boost, increasing the instant asset write-off, accelerated depreciation and the temporary reduction of superannuation minimum drawdown rates.
6. The focus of the performance audit was on the planning undertaken for rapid implementation of the measures, the changes in the ATO's risk environment and whether they were properly assessed, documented and communicated, and whether the identified risks were effectively managed, monitored and reviewed.
7. The ANAO review findings acknowledged and endorsed the ATO's approach to mitigating risk while undertaking rapid implementation of six of the Government's COVID-19 economic response measures, and confirmed that the ATO undertook appropriate planning, governance and risk management.
8. The ATO contributed to the design of several economic stimulus measures, as well as being entrusted to deliver these key programs.
9. We refer you to the [Commissioner of Taxation's opening statement](#) at the recent Inquiry into the *Coronavirus Economic Response Package Amendment (Ending JobKeeper Profiteering) Bill 2021*, which outlines the scale of the JobKeeper program, and the risk mitigation undertaken by the ATO to deliver the program successfully.

10. Staff from across the organisation contributed to our response and rose to meet the surge in demand for our services. On the first day JobKeeper enrolments opened, we received 170,000 enrolments and more than 270,000 logins to our online services using myGovID. By 30 June 2020 the ATO had paid over \$35 billion to businesses through JobKeeper and refunds from boosting cash flow for employers.
11. As at 31 August 2021, the JobKeeper program has paid out over \$89 billion to over 1 million businesses, and over \$35.7 billion in cash flow boost credits have been paid out to approximately 821,000 eligible businesses.
12. On the first day early release of superannuation was available, we received applications from over 315,000 individuals, and by 30 June 2020, we approved the release of \$20 billion to almost 2.5 million individuals. By the close of the program on 31 December 2020, we approved the release of \$38 billion to almost 3 million individuals.
13. The effectiveness of the ATO's approach to implementing JobKeeper and other COVID- 19 stimulus measures was confirmed by the ANAO. These findings reflect the dedication of the thousands of employees across the ATO involved in delivering the Government's economic stimulus packages.
14. The ATO continues to work with the ANAO in respect of the current performance audit into the administration of JobKeeper.

