



**By Email Only:** MissAnonymous <foi+request-11746-38936480@righttoknow.org.au>

**Our reference:** 1-135BO41V  
**Date:** 23 August 2024

## Decision regarding your Freedom of Information request

Dear MissAnonymous,

The purpose of this letter is to give you a decision about access to documents that you requested under the *Freedom of Information Act 1982 (FOI Act)*.

### Summary

I am an officer authorised under subsection 23(1) of the FOI Act to make decisions in relation to FOI requests.

### Timeline

On 24 July 2024 you emailed:

“This is informal / administrative FOI request in nature to save both of our costs.

1. Do you have any statistics about contractor expenditure from previous and current financial years and what type of aggregates and non-aggregates are available?
2. Is there some type of schema or any document that describes how the statistics are done for contractor expenditure e.g. vs full time employee / hiring expenditure.
3. I'm also interested on what time period/s are being tracked for these kind of statistics to assists on writing correct requests.”

### Reasonable Searches

I contacted the relevant areas within the ATO and had officers conduct reasonable searches of all relevant ATO computer systems or hard copy files that may contain documents within the scope of your request. I am satisfied that reasonable searches have been undertaken for the documents that fall within the scope of your request.

### Decision and Reasons

In relation to documents you request, I refer you to the following information as indicated below:

- ***Q Do you have any statistics about contractor expenditure from previous and current financial years and what type of aggregates and non-aggregates are available?***

The ATO annual report is available to you at [ato.gov.au](http://ato.gov.au) by searching for “QC33427” which includes a number of different types of contractor’s expenditure including supplier and consultant arrangements. ATO contracts are also published on AusTender: <https://www.tenders.gov.au>.

- *Q Is there some type of schema or any document that describes how the statistics are done for contractor expenditure e.g. vs full time employee / hiring expenditure.*

The ATO annual report contains expenditure on ongoing, non-ongoing and casual employees and contractors. The ATO has a number of types of contractor arrangements, however none of these arrangements are directly comparable to a full time equivalent for the ATO's APS staff. For outsource and vendor arrangements the ATO contracts for an outcome rather than a specific quantity of resources.

In addition to the annual report, for the 2021-2022 Financial year only, see the Australian Government's Report on the Audit of Employment (available on the Department of Finance website) which aggregated External Labour by Job category. See <https://www.finance.gov.au/publications/reviews/australian-governments-report-audit-employment> and [https://www.finance.gov.au/sites/default/files/2023-05/Audit%20of%20Employment%20-%20Supporting%20Information\\_2.pdf](https://www.finance.gov.au/sites/default/files/2023-05/Audit%20of%20Employment%20-%20Supporting%20Information_2.pdf)

- *Q I'm also interested on what time period/s are being tracked for these kind of statistics to assists on writing correct requests*

The ATO undertakes reporting on a monthly and annual basis. In very general terms, the ATO tracks a number of different types of contractor expenditure including labour hire, outsource and vendor arrangements. This information is also split by IT and Non-IT and is tracked to the different business areas of the ATO.

It should be noted that the Australian Government's Audit of employment schema referred to in the previous question, would not be available for other financial years on a monthly basis. Not all statistics are verified on a monthly basis.

Section 21(1) of the FOI Act provides that an agency which receives a request may defer the provision of access to the document concerned if the publication of the document concerned is required by law—until the expiration of the period within which the document is required to be published.

I have decided to grant you access to the ATO Annual Report for the period 2023-2024, however I defer access to that document until the publication of the Annual Report. The annual report is published as soon as practicable after it is tabled in Parliament, which is anticipated to occur on 21 October 2024.

### **Material taken into account**

I have taken the following material into account in making my decision:

1. the terms of your request;
2. our correspondence;
3. the content of the documents that fall within the scope of your request;
4. the FOI Act;
5. the guidelines issued by the Australian Information Commissioner under section 93A of the FOI Act; and
6. the TAA (specifically section 355-25 of Schedule 1).

### **Your review rights**

If you are dissatisfied with my decision, you may apply for internal review or Information Commissioner review of the decision. We encourage you to seek internal review as a first step as it may provide a more rapid resolution of your concerns.

### ***Internal review***

Under section 54 of the FOI Act, you may apply in writing to the ATO for an internal review of my decision. The internal review application must be made within 30 days of the date of this letter, quoting our reference number at the top of this letter, and be lodged in one of the following ways:

email: FOI@ato.gov.au  
post: Australian Taxation Office, Office of General Counsel, GPO Box 4889, Sydney NSW 2001.

Where possible please attach reasons why you believe review of the decision is necessary.

The internal review will be carried out by another officer within 30 days. If you have not been informed of the outcome of the review within that time, you may apply to the Australian Information Commissioner under section 54L of the FOI Act.

### ***Australian Information Commissioner review***

Under section 54L of the FOI Act, you may apply to the Australian Information Commissioner (**OAIC**) to review my decision. An application for review by the OAIC must be made in writing within 60 days of the date of this letter, and be lodged in one of the following ways:

online: [https://forms.business.gov.au/smartforms/servlet/SmartForm.html?formCode=ICR\\_10](https://forms.business.gov.au/smartforms/servlet/SmartForm.html?formCode=ICR_10)  
email: foidr@oaic.gov.au  
post: GPO Box 5218, Sydney NSW 2001

Visit the OAIC website, <https://www.oaic.gov.au/freedom-of-information/reviews-and-complaints/information-commissioner-review/>, for more information about Australian Information Commissioner review.

### **Complaints**

Any complaint about the processing of your FOI request can be forwarded to the OAIC. The complaint needs to be in writing and identify the agency against which the complaint is made. There is no particular form required to make a complaint, however using the online form is preferable.

online: [https://forms.business.gov.au/smartforms/servlet/SmartForm.html?formCode=ICC\\_A\\_1](https://forms.business.gov.au/smartforms/servlet/SmartForm.html?formCode=ICC_A_1)  
email: [foidr@oaic.gov.au](mailto:foidr@oaic.gov.au)  
post: GPO Box 5218, Sydney NSW 2001

The Information Commissioner can be contacted on 1300 363 992.

### **Questions about this decision**

If you have any questions, please phone me on the number below.

Yours sincerely

*Mary M*

**Mary M**  
FOI Decision-maker  
Office of the General Counsel  
Australian Taxation Office