



Deus NonPareil

C/- Right to Know Website

Reply to: GPO Box 2934
ADELAIDE SA 5001

Our reference: 1-HKFA1RB
Contact officer: D Lux-Bridges
Email: foi@ato.gov.au

17 May 2019

Decision regarding your Freedom of Information (FOI) request

Dear Deus,

I refer to your application requesting copies of documents under the *Freedom of Information Act 1982* (FOI Act).

I am an officer authorised under section 23 of the FOI Act to make decisions regarding access to documents.

Your request

By the Right To Know website on 6 April 2019, you made the following request:

The request for a Work Value Assessment... states that it forms part of “a thorough review of processes and actions” of the Debt Reduction Team. This request relates to those parts of that review other than the WVA.

Please provide the following information in relation to the review;

1. The officer(s) or areas responsible for conducting the review.
2. Documentation directing that the review be conducted and its scope.
3. Policy, procedural, or communications documents explaining the methodology employed.
4. Evidence of investigation of the Debt Reduction Team's processes, procedures, work-types, roles, actions, and services.
5. Copies of written communication between those conducting the review and the Debt Reduction Team relating to the review; e.g. notification of the review, requests for information, outcomes, findings, etc.
6. Documents on how the value of the investigation's findings were assessed in relation to the business of the ATO.
7. Documentation on the outcome of the review and any explanatory notes.

My decision in relation to your request

I have identified 27 documents that meet the scope of your request. I have made the following decisions in respect of these documents:

Decision on Documents	Deletions Made (FOI Act)			Total
	S 22	S 47E(d)	S 47F	
Release in Full	-	-	-	5
Release in Part	8	16	7	22
Not Released	0	0	0	0
Total	8	16	7	27

Note that a document, or part of a document, may be exempt under more than one provision of the FOI Act. The total column reflects the total number of documents containing exemptions, rather than the number of exemptions applied.

I have attached my decision and the *Statement of Reasons* for that decision to this letter. I have also included a *Schedule of Documents* setting out the documents found within the scope of your request and the exemptions that applied to each document.

In reaching my decision, I have relied on the following evidence and authorities:

- Contents of the documents requested
- The FOI Act
- Consultation with the relevant Business and Service Lines within the ATO
- FOI Guidelines issued by the Australian Information Commissioner.

Extension of time

Under section 15AB of the FOI Act, an agency may apply to the Office of the Australian Information Commissioner for an extension of time to respond to a request, if the request is complex or voluminous.

On 2 May 2019, I applied to the Office of the Australian Information Commissioner for an extension of time to respond to your request.

By email dated 14 May 2019, the Office of the Australian Information Commissioner granted my request for an extension of time, to 20 May 2019.

Your rights of review

If you are unhappy with my decision, you can either request an internal review or request an independent review by the Australian Information Commissioner. You can also apply to the Australian Information Commissioner after an internal review has been conducted.

A request for an internal review needs to:

- be in writing
- be sent to us within 30 days of being notified of my decision, and
- be sent, quoting the reference number at the top of this letter, via:
 - email at foi@ato.gov.au, or
 - mail to:

Australian Taxation Office

GPO Box 2934
ADELAIDE SA 5001

The internal review will be done by an officer who did not make the initial decision.

A request for an independent review by the Australian Information Commissioner needs to:

- be sent within 60 days of being notified of my decision
- include a copy of this notice
- include an address where notices can be sent (e.g. your email address), and
- be sent to:

Email: enquiries@oaic.gov.au or,

Mail: GPO Box 5218

Sydney NSW 2001

For further details regarding the Australian Information Commissioner visit www.oaic.gov.au

You may also apply to the Australian Information Commissioner if you have not been informed of the outcome of an internal review within 30 days.

Complaints

Any complaint about the processing of your FOI request can be forwarded to the Information Commissioner. 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/aba/landing.htm?formCode=ICCA_1

email: enquiries@oaic.gov.au

post: GPO Box 5218, Sydney NSW 2001

in person: Level 3, 175 Pitt Street, Sydney NSW

The Information Commissioner can be contacted on 1300 363 992 for the cost of a local call.

For more information

If you have any questions, please contact foi@ato.gov.au.

Yours sincerely

D Lux-Bridges
Senior Lawyer
General Counsel
Australian Taxation Office

Statement of Reasons

Applicant

Deus NonPareil

Your request

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6. Documents on how the value of the investigation's findings were assessed in relation to the business of the ATO.
7. Documentation on the outcome of the review and any explanatory notes.

Decision in respect of your request

I have identified 27 documents that fall within the scope of your request. Of these, 5 documents will be released to you in full, and 22 documents will be released to you in part. There are no documents that are fully exempt from production.

Subsection 26(1) of the FOI Act provides that, where a decision is made to refuse to grant access to a document, I am required to provide you with reasons for that decision.

Reasons for Decision

Section 11 of the FOI Act provides that you have a legally enforceable right to obtain access to a document of the ATO. Under section 11A of the FOI Act, the ATO must give you access to a document upon your request.

However, access to a document or part of a document need not be provided where:

- The document, or part of it, is irrelevant to your request (section 22 of the FOI Act); and
- The document, or part of it, is conditionally exempt from production and, in the circumstances, access to the document would be contrary to public interest, including where provision of the document:
 - Would have a substantial adverse effect on the proper and efficient conduct of the operations of an agency (subsection 47E(d) of the FOI Act); and
 - Would reveal personal information about a third party individual (section 47F of the FOI Act).

Section 22 of the FOI Act allows an edited document to be provided, where deletions can be made such that the edited copy would not be an exempt document, and therefore must be provided under section 11A of the FOI Act.

In your case, I have made deletions to 22 documents, which I identified as being within the scope of your request. The reasons for the deletions are detailed below.

Section 22 of the FOI Act – Irrelevant information

Section 22 of the FOI Act states that, if giving access to a document would disclose information that would reasonably be regarded as irrelevant to the request for access, and it is reasonably practicable for an agency to prepare an edited copy to remove the irrelevant information, then the agency must prepare the edited copy.

In this case, you have requested copies of documents relating to a review in respect of the work value assessment (WVA) conducted for the Service Delivery (SD) Debt Reduction Team (DRT).

A number of emails included within the scope of the request contain information that is unrelated to the review in respect of the WVA. This may include, for example, emails that have been forwarded for the purpose of the WVA, but that contain extraneous information about other matters.

I have therefore made deletions to 8 documents to remove irrelevant material.

Section 47E of the FOI Act – operations of the ATO

Section 47E of the FOI Act permits a decision-maker to exempt or partially exempt documents containing information which could have an adverse effect on the operations of an agency. It states:

47E Public interest conditional exemptions – certain operations of agencies

A document is conditionally exempt if its disclosure under this Act would, or could reasonably be expected to, do any of the following:

...

- (d) have a substantial adverse effect on the proper and efficient conduct of the operations of an agency.

I have decided to exempt staff user identifications (User IDs) and direct contact information from production pursuant to section 47E.

User IDs

User IDs constitute part of the authentication requirement for ATO system accesses. As such, their release could reasonably be expected to increase the risk of unauthorised access to ATO information technology (IT) systems.

The ATO's IT systems are critical to the proper and efficient delivery of ATO functions. A successful attack on these systems would have a substantial adverse effect on the ATO's operations, through compromise of system availability and integrity, and through possible compromise of taxpayer information.

As such, I consider that disclosure of the User IDs represents a potential security risk to the ATO.

I consider that the factors favouring disclosure in section 11B(3) of the FOI Act are not applicable to the disclosure of User IDs. There is no public interest in the information being known, as the User IDs convey minimal informational value in themselves.

The Australian Information Commissioner confirmed in the case of *'AW' and Australian Taxation Office* [2014] AICmr 1 (10 January 2014) that the removal of User IDs is an allowable course of action under section 11A(5) of the FOI Act.

As such, I have decided to partially exempt documents containing User IDs under subsection 47E(d) of the FOI Act.

Staff direct contact details

I have decided that the non-public office phone numbers, mobile phone numbers, and email addresses of ATO officers are exempt from production in full, on the grounds that their disclosure would have a substantial adverse effect on the proper and efficient conduct of the Commonwealth.

ATO officers have direct lines of contact for the purpose of carrying out their duties as such. If these direct lines of contact were to be released under the FOI Act, this would enable members of the public to contact ATO officers directly, whether or not the contact has any relation to the duties of the ATO officers. This would decrease the productivity of the officers, and, in some cases, may lead to vexatious or aggressive clients directly contacting the officers. This is particularly the case in respect of mobile phone numbers, which are carried by senior officers for the purpose of responding immediately to urgent matters, and whose ability to do so may be affected if their phone lines were otherwise tied up by non-urgent phone calls.

The ATO regularly receives a substantial volume of correspondence from the public. So as to ensure that the correspondence is actioned by the appropriate officers, the ATO has made available contact addresses and telephone numbers that are streamed to the appropriate channels. If the direct lines of contact were released, this may result in a diversion of correspondence from the appropriate channels to the direct officers, and may result in delays in the ATO's ordinary business.

I do not consider that releasing these phone numbers would promote the objects of the FOI Act, or contribute in any way to the factors in subsection 11B(3) of the FOI Act. However, I consider that the effect on operations of the ATO could be significant. This is particularly the case as, because the documents are to be published on the Right to Know website, the contact details of the officers would be available to all members of the public.

As such, I have decided to partially exempt documents containing staff contact details under subsection 47E(d) of the FOI Act.

Section 47F of the FOI Act – Personal Privacy

Section 47F of the FOI Act provides that a document is conditionally exempt if its disclosure would involve the unreasonable disclosure of personal information about any person.

'Personal information', by definition, is information or an opinion about an identified individual, or an individual who is reasonably identifiable, whether the information or opinion is true or not, and whether the information or opinion is recorded in a material form or not¹.

In this case, I have identified seven documents that contain information about officers in the DRT. The information includes the names and contact details of the officers, as well as the position numbers of the positions they hold in the ATO.

¹ Section 4 of the FOI Act provides that 'personal information' has the same meaning as in the *Privacy Act 1988*. Section 6 of the *Privacy Act 1988* provides the definition of 'personal information' for the purposes of that Act.

I consider that the information constitutes personal information. I consider that the position numbers could be reasonably capable of identifying the individual officers, as any taxation officer could use systems ordinarily available to them in the course of their duties to identify the officers from the position papers.

I further consider that it would be unreasonable to release the information. While it would not generally be considered unreasonable to divulge information about staff members acting in the course of their duties, I consider that divulging the information would be unreasonable in this instance as the affected staff were not involved in the decision-making process but rather were subject to it. I note that the information is not generally well known or publicly available.

When considering the public interest factors in this matter, I do not consider that the release of the personal information would promote the objects of the FOI Act or ensure transparency of government administration. As such, I consider that the public interest factors in favour of release are substantially outweighed by the individual officers' right to privacy.

As such, I have decided that seven documents are partially exempt from production under section 47F of the FOI Act.