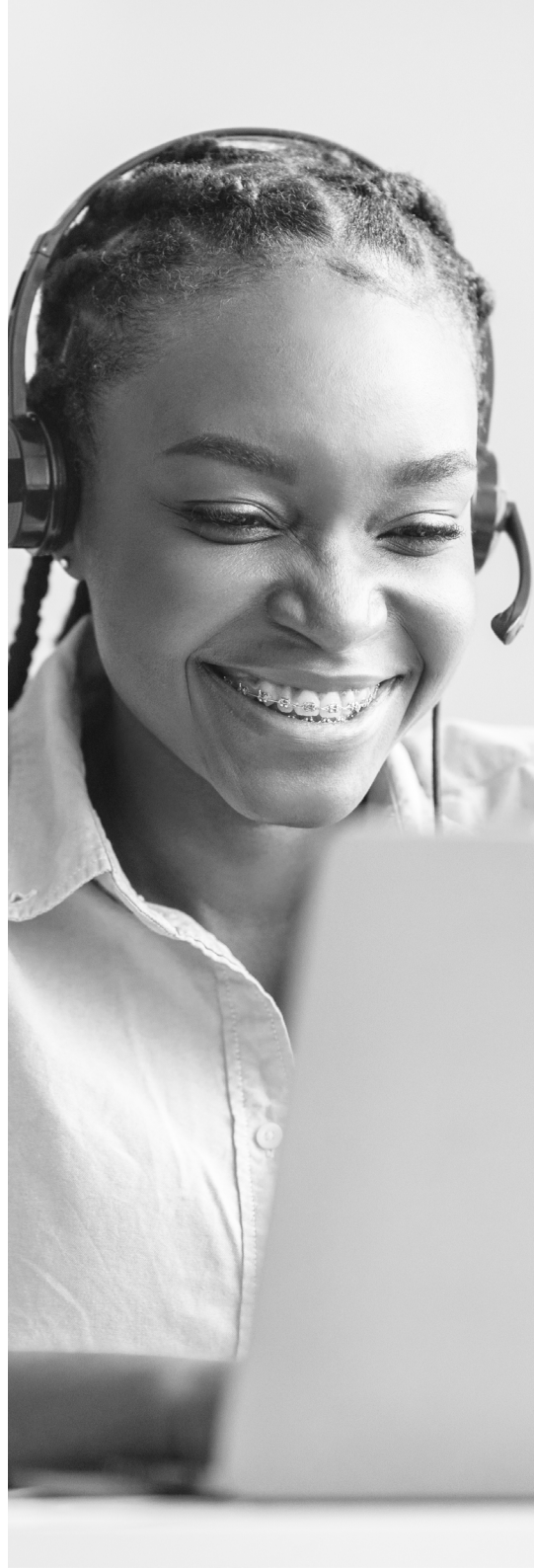
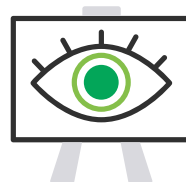


OFFICE OF THE TAX OMBUD  
**STRATEGIC PLAN**  
**2025-2030**



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## Vision

To strengthen taxpayers' trust and confidence in tax administration.



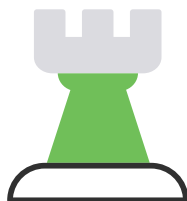
## Mission

To be an efficient, independent, impartial and fair redress channel in relation to taxpayers' complaints against SARS.

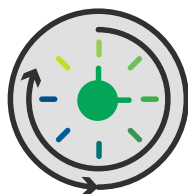
## Values



**Accountability**



**Independence**



**Efficiency**



**Fairness**



**Confidentiality**



**Impartiality**



**Integrity**



Mr Enoch  
Godongwana,  
Minister of Finance

## Executive authority statement

**As the OTO embarks on its second decade of service to the people of South Africa, I am both proud and optimistic about the continued evolution of this vital institution. Over the past 10 years, the OTO has become a trusted guardian of taxpayer rights, playing a crucial role in ensuring fairness, accountability and transparency in the tax system, as well as providing a clear and accessible avenue for addressing taxpayer complaints against SARS.**

As we enter our second decade, we understand that the role of the OTO must evolve to keep up with the changing dynamics of the tax system. The OTO Strategic Plan 2025-2030 represents a framework designed to strengthen the OTO ability to address the growing demands of a rapidly evolving tax landscape. This Strategic Plan reflects the need for continuous improvements and adaptation, positioning the OTO to be more responsive, efficient and in tune with evolving needs of taxpayers and the tax system as a whole. It is a roadmap that not only builds on the OTO past successes, but also position the OTO to better serve South African taxpayers well into the future.

The next decade holds great promise and with this Strategic Plan as our guide, we are confident that the OTO will continue to serve as an independent, impartial, fair avenue for the resolution of taxpayer complaints against SARS. With the support of all the stakeholders, the OTO will continue to build the tax administration system that serves the people of South Africa with integrity and transparency for years to come.

I applaud the Tax Ombud and the team for their unwavering commitment and I look forward to the positive impact this Strategic Plan will have in shaping the future of our tax landscape.

**Mr Enoch Godongwana**  
Minister of Finance





Ms Yanga Mputa,  
Tax Ombud

# Tax Ombud Statement

**Since the inception of the OTO in October 2013, the OTO has worked diligently in ensuring that taxpayers have a fair, transparent and independent avenue for resolving their complaints against SARS. Our mission has been to uphold taxpayer rights, foster trust in the tax system and to provide a clear and accessible complaints resolution process for all taxpayers.**

I am proud to present the OTO Strategic Plan 2025-2030, a forward-thinking framework, designed to ensure the integrity of our tax system and protect the rights of taxpayers. This is a visionary framework, intended to build on the successes of the OTO and propel us into the next decade of efficient service to South African taxpayers. The OTO Strategic Plan 2025-2030 is a bold reaffirmation of our role in building an ethical, developmental state as envisioned in the National Development Plan.

The OTO Strategic Plan focuses on the following key objectives; Strengthening Fairness in Tax Administration; Enhancing Accessibility and Support for Taxpayers; Strengthening Independence and Transparency; and Enhancing Stakeholder Engagement.

## **Strengthening Fairness in Tax Administration**

The role of OTO is critical in ensuring fairness and transparency in tax administration. A primary focus will be to resolve taxpayer complaints in a timely manner. This involves SARS implementing the OTO recommendations timeously. OTO Strategic Plan 2025-2030 focuses on working closely with SARS, including utilising other mechanisms available in the tax legislation to ensure that SARS implements the OTO recommendations timeously and that there is no room for bias or administrative errors. We will continue engaging National Treasury, SARS and other stakeholders, to make recommendations for changes to be made in the tax legislation and to ensure that the tax laws evolve in response to critical challenges faced by taxpayers.

## **Enhancing Accessibility and Support for Taxpayers**

A well-informed taxpayer is at the heart of a fair tax system. OTO Strategic Plan 2025-2030 outlines our commitment to expand outreach programmes, particularly to underserved communities, conduct workshops, and enhance communication channels to ensure that taxpayers fully understand their rights and obligations within the tax system, and are aware of the mechanisms available to them for seeking redress against SARS.

### Strengthening Independence and Transparency

Independence is the cornerstone upon which the credibility of the OTO is built. This principle remains the bedrock of our operations, and the OTO Strategic Plan 2025-2030 will focus on the necessary governance and legislative changes aimed at achieving greater autonomy from the South African Revenue Service (SARS). We will prioritise transparency, open dialogue with our stakeholders, regular public reviews and feedback mechanisms in order to strengthen public confidence in the work of the OTO.

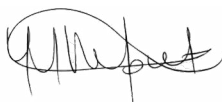
### Enhancing Stakeholder Engagement

Effective collaboration with all the stakeholders, for example, SARS, National Treasury, Parliament, other government entities, Recognised Controlling Bodies, registered tax practitioners, foreign tax ombuds, etc is vital to improving the tax administration system. By working together, we can identify systemic issues, address common challenges, implement best practices and ensure equitable resolution of disputes, thereby creating a more equitable and efficient tax system.

The next decade represents significant opportunities and challenges for the OTO. With the ever-changing

tax landscape, it is crucial that the OTO remain responsive, innovative and dedicated to upholding the rights of taxpayers. The OTO 2025-2030 Strategic Plan is a bold step forward in our mission to ensure that the tax system remains fair, accessible and trustworthy for all South Africans. The success of the OTO Strategic Plan 2025-2030 depends on the dedication and collective efforts of Team OTO and our stakeholders.

In conclusion, as we turn the page to this exciting chapter, I am confident that the OTO will continue to be a beacon of hope to South African taxpayers and trust that together, we will build a tax system that works for all.



**Ms Yanga Mputa**  
Tax Ombud



Ms Mmamelao  
Malakalaka,  
Acting Chief  
Executive Officer

## Overview by the Chief Executive Officer

**I am proud to share the OTO Strategic Plan 2025-2030. This Strategic Plan outlines a comprehensive roadmap for operational excellence, aimed at fostering a fair and efficient tax administration system. Our focus over the next five years will be on enhancing operational excellence, enhancing customer service and strengthening our capacity to ensure that the OTO meets the evolving needs of taxpayers and stakeholders, thereby continuing to provide this essential service to South African taxpayers.**

Our key operational priorities for the OTO Strategic Plan 2025-2030 include the following: **Digital Transformation, Enhancing Customer Service; Strengthening Capacity, Enhancing Performance Monitoring and Evaluation.**

### Digital Transformation

The OTO Strategic Plan 2025-2030 aims to modernise the OTO's systems, including the introduction of artificial intelligence (AI) driven analytics and automated case management systems, to improve the efficiency and accuracy of our complaint-handling processes. By embracing digital

transformation, this will streamline the complaints resolution process, intensify real-time tracking of complaints and improve response timelines, thereby ensuring that the OTO services are accessible to all South Africans, regardless of their location.

### Enhancing Customer Service

The OTO Strategic Plan 2025-2030 focuses on enhancing customer service, ensuring that taxpayers receive a high standard of support, transparency and fairness. We will conduct regular customer feedback surveys, aimed at measuring satisfaction, gathering suggestions for improvement and identifying areas where service can be improved. We will emphasise the importance of data-driven decision-making. By leveraging data analytics, we will identify trends and insights that inform our actions and policies, ensuring that we address the root causes of taxpayer complaints and systemic inefficiencies. Through a combination of operational improvements and a customer-centric approach, the OTO is committed to building trust and enhancing the tax experience for all South Africans.




### Strengthening Capacity

Having skilled staff at the OTO is crucial for delivering high-quality service that meets the needs of taxpayers. The expertise of staff ensures that complaints are handled efficiently, ethically and transparently. In addition, communication and problem-solving abilities of the OTO staff assist in fostering trust and satisfaction to taxpayers. The OTO Strategic Plan 2025-2030 outlines our commitment to invest in staff training and development to ensure that our team is equipped with the skills and tools that enable them to adapt to new challenges and the rapidly changing tax environment.

### Enhancing Performance Monitoring and Accountability

In order to maintain public trust, the OTO must operate with the highest level of impartiality, transparency and accountability. The OTO Strategic Plan 2025-2030 focuses on strengthening our monitoring and reporting mechanisms to ensure that our operations are transparent, accountable and aligned with the highest standards of public service. We will prioritise our stakeholder engagement efforts with SARS and other entities as this collaboration is crucial in building trust and transparency as well as improving our performance.

As we implement this Strategic Plan, we will maintain a relentless focus on service excellence, transparency and accountability. I am confident that these efforts will significantly enhance taxpayer trust and satisfaction, positioning the OTO as a benchmark for operational excellence in tax administration. I look forward to working together with the OTO's dedicated team towards achieving our 2030 vision and making a real difference in the lives of South African taxpayers.



**Ms Mmamelao Malakalaka**  
Acting Chief Executive Officer

# Official Sign-off

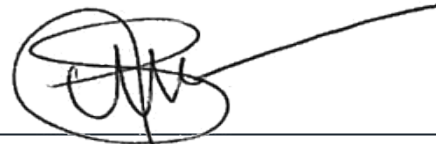
It is hereby certified that this Strategic Plan:

- was developed by the management of the Office of the Tax Ombud under the guidance of the Minister of Finance;
- takes into account all the relevant policies, legislation, and other mandates for which the Office of the Tax Ombud is responsible; and
- accurately reflects the impacts and outcomes which the Office of the Tax Ombud will endeavour to achieve over the period 2025-2030.



**Ms Pearl Seopela**

Senior Manager: Communications and Stakeholder Relations



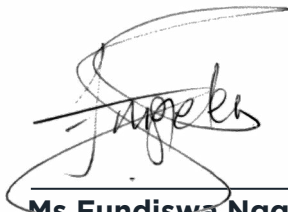
**Mr Veli Thobela**

Acting Senior Manager: Office Enablement and Support Services/  
Head Official Responsible for Planning



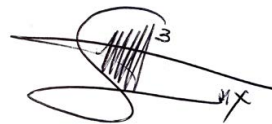
**Mr Frik Pretorius**

Acting Senior Manager: Legal Services and Systemic Investigations



**Ms Fundiswa Ngqeleni**

Acting Senior Manager: Operations



**Ms Mmamelao Malakalaka**

Acting Chief Executive Officer



**Ms Yanga Mputa**

Tax Ombud



# PART A **Our Mandate**

## **1. Constitutional mandate**

In terms of s195 of the Constitution of the Republic Act 108 of 1996, public administration must be governed by the democratic values and principles enshrined in the Constitution, including a high standard of professional ethics; efficient, economical and effective use of resources; the provision of impartial, fair and equitable service; transparency and accountability.

## **2. Legislative and policy mandates**

The mandate of the Tax Ombud in terms of the Tax Administration Act is to:

- a. review and address any complaint by a taxpayer regarding a service matter or a procedural or administrative matter arising from the application of the provisions of a tax Act by SARS; and
- b. review, at the request of the Minister or the initiative of the Tax Ombud, and with the approval of the Minister, any systemic and emerging issue related to a service matter or the application of the provisions of this Act or procedural or administrative provisions of a tax Act.

## **3. Institutional policies and strategies governing the five-year planning period**

The following policies, frameworks and strategies will govern the OTO five-year planning:

- Complaints Resolution Policy
- Systemic Investigation Policy
- Taxpayer Feedback Framework
- Digital Framework
- Communications and Outreach Framework
- Stakeholder Relations Framework
- Complaint Management Framework
- Human Resource Strategy

## **4. Relevant court rulings**

There are no court rulings that have a significant, ongoing impact on operations or service delivery obligations of the OTO.





PART B

# Our Strategic Focus



# 1. Vision

To strengthen taxpayers' trust and confidence in tax administration.

# 2. Mission

To be an efficient, independent, impartial and fair redress channel in relation to taxpayers' complaints against SARS.

# 3. Values

## 3.1. Accountability

The OTO undertakes to take responsibility for actions, decisions and outcomes by ensuring transparency, responsiveness and adherence to established standards and commitments.

## 3.2. Independence

The OTO will operate autonomously from external pressures and safeguard the integrity and credibility of the complaint resolution process.

## 3.3. Efficiency

The OTO commits to delivering timely and high-quality outcomes by utilising resources optimally, streamlining processes, and continuously improving to achieve the best possible results at minimal cost.

## 3.4. Fairness

The OTO commits to treating all taxpayers equitably, ensuring their complaints are addressed based on merit, without favouritism or prejudice, and with respect for their rights and dignity.

## 3.5. Confidentiality

The OTO commits to protecting taxpayers' personal and financial information, ensuring it is handled with the utmost care, and maintaining privacy throughout the complaint resolution process.

## 3.6. Impartiality

The OTO will remain neutral and objective, making decisions free from bias or undue influence, and ensuring that all parties are treated equally in the complaint resolution process.

## 3.7. Integrity

The OTO will consistently uphold ethical standards by acting honestly, ensuring transparency in all processes, and fostering trust through dependable and principled conduct in addressing taxpayer complaints.

## 4. Situational analysis

Globally, tax ombud institutions operate within complex external environments where political, economic and legal factors influence their roles and limitations. Internally, their structure, resource allocation and efficiency are critical to their performance. Strong tax ombud institutions rely on independence, public trust and effective resourcing to fulfil their mission of ensuring fairness in tax administration and safeguarding taxpayer rights. In the Strategic plan 2025-2030, the OTO continues to operate within a complex external environment shaped by political, economic and legal factors, while prioritising efficient internal structures and processes. As part of the strategic vision 2025-2030, the OTO will focus on ensuring its independence, maintaining public trust, and effectively managing resources in fulfilling its mandate of being a fair redress channel in relation to taxpayer complaints against SARS.

On the other hand, SARS's performance is influenced by various factors including economic conditions, tax compliance and administrative efficiency. SARS has demonstrated consistent growth in revenue collection over the past five financial years, with revenue rising from around R1.3 trillion in 2019/20 to approximately R1.73 trillion by 2023/24. This growth has been driven by improvements in personal income tax, VAT and corporate income tax collections, supported by strong compliance measures and enhanced digital platforms. Additionally, SARS has invested in technology infrastructure, such as automated risk assessment, which has identified billions in potential impermissible refunds and compliance risks. Staffing levels at SARS have increased over the years. SARS's effectiveness varies across numerous offices in all the provinces, impacting on the consistent growth in revenue collection.

In contrast, OTO concentrates on the complaints resolution process, systemic investigations, and plays an important role in advocating for taxpayer rights, entitlements and obligations. The OTO maintains a smaller, skilled team dedicated to strengthening the integrity of the tax system, promoting transparency and accountability while safeguarding taxpayer rights against unfair practices. The OTO has only one office in the country, which is located in Gauteng, and continues to provide its services nationwide. While specific figures for the OTO budget or staff complement are limited, the OTO continues to play a crucial role in improving the tax administration system. The symbiotic relationship between SARS and the OTO assists in fostering an environment of fairness, transparency and efficiency, whilst increase in revenue growth benefits government and society at large.

As part of its strategic vision for 2025-2030, the OTO recognises the critical role of digital transformation in enhancing public service delivery, while also acknowledging the challenges it brings, particularly in ensuring equitable access for all. The strategy will focus on addressing the digital divide by introducing inclusive and accessible digital services that align with the diverse needs of OTO target groups. This includes actively involving all taxpayers in the development of digital platforms, ensuring that services are tailored to their socio-economic realities and digital literacy levels. The OTO will prioritise not only the integration of technology but also the reinforcement of personal encounters where they remain essential for effective service delivery, particularly in areas of its work where face-to-face interaction continues to be valued.

In its journey towards digitalisation, the OTO will be guided by a commitment to social justice, aiming to reduce disadvantage and discrimination that can arise from digital transformations. The OTO's approach will be rooted in the belief that digital services should empower, not exclude, and will strive to provide services that are universally accessible, transparent and effective in meeting the needs of all citizens.

The analysis below aims to provide a comprehensive overview of the current situation, highlighting key elements that impact the organisation's operations and strategic direction.

## 4.1. External environment analysis

### 4.1.1. Political factors

**Regulatory changes:** Changes in tax laws or government policies can significantly impact the operations and effectiveness of the OTO. For instance, tax reforms may introduce new regulations or systems that must be enforced, necessitating adjustments in the OTO's processes and resources. Additionally, budget constraints imposed by the Government can influence the OTO's funding, potentially affecting the OTO's ability to operate effectively. Any changes to tax laws will require continuous adaptation to ensure that the OTO can fulfil its mandate of dealing with taxpayer complaints against SARS, thereby protecting taxpayer rights and ensuring fair tax administration.

**Public trust and government integrity:** In cases where public trust in government and integrity is high, the tax morale becomes high, taxpayers voluntarily comply, and it becomes easy for SARS to collect revenue. On the other hand, where there is maladministration and inefficiency in government, the OTO's ability to act as an

impartial mediator may be compromised and the work of the Tax Ombud may be seen as ineffective.

**Global compliance standards:** International tax standards, such as those prescribed by the Organisation for Economic Cooperation and Development (OECD), promote accountability, fairness and transparency in tax administration to foster trust between tax authorities and taxpayers. These international standards can significantly influence the scope of work of tax ombuds.

### 4.1.2. Economic factors

**Fiscal constraints:** Economic downturns or budget restrictions may lead to cuts in funding for the OTO, thereby reducing the OTO's capacity to handle complaints efficiently, conduct systemic investigations and conduct outreach programmes.

**Global economic integration:** Increased crossed border trade, investment and digitalisation can impact on tax administration and compliance. This economic integration inevitably increases the scope of work of tax ombuds as they become key advocates for taxpayers in ensuring that globalisation does not lead to inequitable treatment or an undue administrative burden.

**Non-compliance with tax administration:** Rising levels of non-compliance with tax administration, for example, failure by taxpayers to file tax returns timeously or failure by taxpayers to pay tax timeously, may place significant pressure on the Tax Ombud's workload as it leads to more disputes, complaints and systemic inefficiencies. Addressing non-compliance effectively requires a balance between SARS powers and oversight by the OTO to ensure fairness, transparency and accountability in the tax system.

#### 4.1.3. Social factors

**Public perception and awareness:** When taxpayers are aware of the role of the OTO and perceive it as impartial, trustworthy and effective, the OTO can better fulfil its mandate of resolving tax complaints against SARS and improving tax administration in general. On the other hand, poor public perception or lack of awareness about the role of the OTO can undermine the OTO's ability to fulfil its mandate.

**Cultural attitudes towards taxation:** The level of tax compliance within a country significantly affects the work of the tax ombud. In countries where there is a strong level of tax compliance, the tax ombud may receive more support and respect. Conversely, in countries where a low level of tax compliance is normalised, the tax ombud may have difficulties in fostering a culture of tax compliance and respect for taxpayer rights.

#### 4.1.4. Technological factors

**Digital transformation:** Advancements in digital technology enable the OTO to handle cases more efficiently, utilise data analytics, and improve communication. However, these advancements require resources and may pose challenges for the public institutions without adequate digital infrastructure.

**Cybersecurity:** The OTO handles sensitive taxpayer information, necessitating robust cybersecurity measures to maintain public trust and protect information integrity. Given the increased reliance on digital systems, the OTO must remain proactive in addressing cybersecurity challenges in order to uphold its credibility and compliance with the laws aimed at protecting taxpayer information.

#### 4.1.5. Legal factors

**International legal obligations:** International legal obligations, such as bilateral tax treaties that South Africa has with other countries, introduce complexities in tax administration and disputes and may have an impact on the work of the OTO. To effectively manage these issues, the OTO must stay informed about tax treaty provisions and international standards and advocate for taxpayer rights by promoting fair, transparent and consistent application of tax treaty benefits.

### 4.2. Internal environment analysis

#### 4.2.1. Organisational structure and independence

The degree of independence from SARS is critical for the effectiveness of the OTO. A fully independent OTO can advocate effectively for taxpayer rights without conflicts of interest. In contrast, an OTO that is embedded within SARS may have limited authority and face challenges in maintaining impartiality and autonomy. Ensuring independence is critical in fostering better public perception and trust in the OTO, thereby enhancing the OTO's ability to protect taxpayer rights and ensure fair tax administration.

#### 4.2.2. Funding and resources

Adequate funding and resources are essential for the Tax Ombud to effectively carry out its mandate. Limited funding and resources can hinder the OTO's ability to hire sufficient staff and/or retain qualified skilled professionals, thereby affecting the OTO's capacity to address taxpayer complaints and conduct difficult systemic investigation, thus influencing public trust and the efficiency of the tax system.

### 4.2.3. Process efficiency and accessibility

Process efficiency and accessibility are crucial for improving public trust in the work of the OTO. Clear guidelines, easy access, timely responses, awareness and visibility enhance access to the Tax Ombud, thereby offering taxpayers an easy-to-navigate mechanism for addressing their complaints and ensuring fair treatment within the tax system.

### 4.2.4. Public engagement and awareness

The OTO's initiatives for public outreach, such as educational programmes or partnerships with civil society, increases the public's awareness of the OTO, thereby influencing the effectiveness and ability of the OTO to fulfil its mandate. Lack of public understanding about the OTO's role may limit the effectiveness of the OTO, as fewer taxpayers may be aware of its work.

### 4.2.5. Accountability and performance measurement

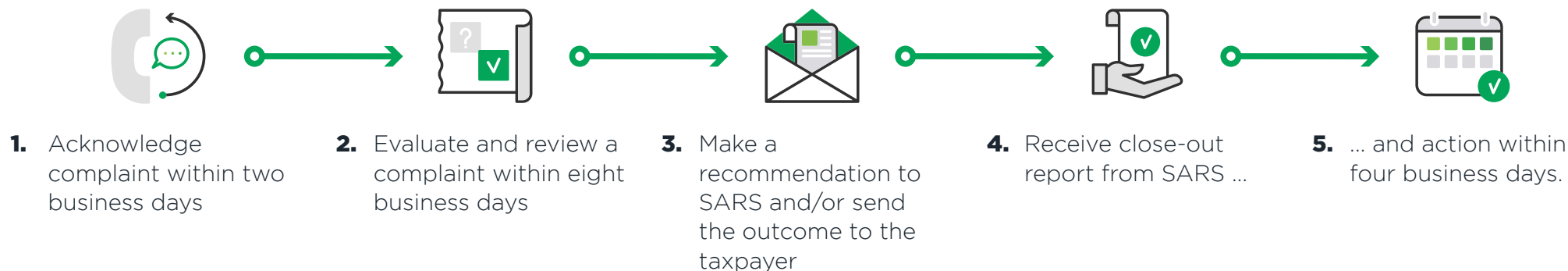
Accountability and performance measurement ensure that the OTO operates with integrity, efficiency and transparency. Through transparent processes, ongoing evaluations and responsive reforms, the OTO can ensure that it serves the public interest whilst promoting fairness and efficiency in the tax system. Regular assessment and public reporting enhance the credibility and trustworthiness of the OTO and also assist the OTO to adapt and improve continuously.

## 4.3. Complaints resolution process


To deliver against the legislative and other mandates, we follow a simple process with clearly defined operational targets. It consists of the following steps:

- 1. Acknowledge complaint:** We undertake to acknowledge receipt of a complaint within two business days of receiving it.
- 2. Review complaint:** We undertake to complete an evaluation and review of a complaint within eight business days from the date of acknowledgment of receipt.
- 3. Make recommendations:** We send our recommendations to SARS and/or send the outcome to the taxpayer.
  - For accepted complaints, we make recommendations to SARS for consideration and notify the complainant accordingly.
  - For rejected and terminated complaints, we provide an outcome of the evaluation to the complainant.
- 4. Receive close-out report:** SARS considers our recommendations and responds with a close-out report. This process step is not within our control, and the time scales may vary.
- 5. Action the close-out report:** Within four business days of receiving the close-out report, we verify whether the report is aligned with our recommendations and communicate the outcome to the complainant.

**Diagram 1:** Complaints resolution process





A large, semi-transparent stopwatch is centered in the background. To its right, a spiral-bound notebook is visible, also semi-transparent. The entire scene is set against a solid dark blue background.

# PART C **Measuring Our Performance**

# 1. Institutional Performance Information

	<b>OTO Strategic Plan 2030</b> Supporting the Medium Term Development Plan (MTDP): Building a capable, ethical and developmental state		
<b>Impact statement</b>	Contribute to a fair, transparent and efficient tax system that protects taxpayer rights, improves service delivery and strengthens accountability, while ensuring a responsive and trusted tax administration system by providing an independent, impartial and effective complaint resolution process.		
<b>Programmes</b>	<b>Programme 1:</b> Tax System Impact and Improvement	<b>Programme 2:</b> Taxpayer Services and Empowerment	<b>Programme 3:</b> Excellence and Innovation
<b>Strategic outcomes - 2030</b>	1. Streamlined complaint resolution processes 2. Enhanced systemic investigations	1. Improved taxpayer experience 2. Empowered taxpayers	1. Organisational excellence
<b>Key activities 2030</b>	<ul style="list-style-type: none"> <li>Implement advanced case management systems to improve complaint resolution efficiency.</li> <li>Conduct systemic investigations to identify and address recurring issues in tax administration.</li> <li>Use data analytics to highlight trends and recommend improvements to SARS.</li> <li>Publish reports on systemic issues and engage with stakeholders for actionable change.</li> <li>Develop a framework for complaints resolution through mediation or conciliation.</li> <li>Develop frameworks and Standard Operating Procedures (SOPs) for complaints resolution and systemic investigations.</li> </ul>	<ul style="list-style-type: none"> <li>Develop and deliver taxpayer education campaigns to raise awareness of rights and responsibilities.</li> <li>Create multi-channel service delivery platforms (online, in-person and call centres).</li> <li>Launch taxpayer feedback mechanisms to improve complaints resolution processes.</li> <li>Host webinars and community outreach programmes to empower taxpayers.</li> <li>Distribute easily accessible resources such as frequently asked questions (FAQs), guides and multilingual support tools.</li> <li>Partner with key stakeholders including local and international ombud institutions.</li> </ul>	<ul style="list-style-type: none"> <li>Foster a culture of accountability and performance through modern management systems.</li> <li>Train staff on customer service, leadership, ethics and innovation to strengthen internal capacity.</li> <li>Invest in digital technology to enhance operational efficiency.</li> <li>Benchmark organisational practices against global standards to maintain relevance and adapt to evolving needs.</li> <li>Ensure transparency and accountability in all operations through regular reporting.</li> </ul>

## 1.1. Measuring our Outcomes

Medium Term Development Plan Priority: <b>Building a capable, ethical and developmental state</b>			
Outcomes	Outcome indicators	Baseline	Five-year target
<b>1. Streamlined complaint resolution processes:</b> Implement best practices that will ensure streamlined complaints resolution processes, resulting in quicker and more accurate methods to review and address taxpayer complaints, reducing the burden on both taxpayers and the OTO.	Average business days taken to review and evaluate taxpayer complaints from the date of acknowledgment.	8 business days	4 business days by the end of 5 years
	Develop and implement the framework for complaints resolution through mediation or conciliation.	New indicator	Increase the use of mediation to 2.5% of complaints validated
	Average time SARS takes to resolve complaints referred by the OTO.	43.07 business days	Cumulative average of 35 business days by the end of year 5.

Medium Term Development Plan Priority: <b>Building a capable, ethical and developmental state</b>			
Outcomes	Outcome indicators	Baseline	Five-year target
<b>2. Enhanced systemic investigations:</b> Establish a robust framework for conducting systemic investigations, ensuring that recurring issues within the tax system are identified and addressed effectively, leading to fairer and more transparent tax administration.	Percentage of possible systemic issues identified and investigated within 5 months.	88.89% (24/27)	100%
	Time taken to complete systemic investigation report/s approved or requested by the Minister.	20 months	12 months after approval by the Minister
	Number of existing systemic issues removed from the register of systemic issues after implementation by SARS.	6	SARS to implement 80% of the existing systemic issues by 2030

Medium Term Development Plan Priority: <b>Building a capable, ethical and developmental state</b>			
Outcomes	Outcome indicators	Baseline	Five-year target
<b>3. Improved taxpayer experience:</b> Improve service accessibility and efficiency to ensure that the OTO provides taxpayers with prompt and effective assistance, boosting satisfaction and trust in the tax system.	Percentage of taxpayers who interacted with the OTO and reported being satisfied with the services provided.	59% - for all complaints – Accepted complaints alone might be higher.	75%
	Net promoter score for taxpayers' brand recognition survey.	7.02	Improve by 5%

Medium Term Development Plan Priority: <b>Building a capable, ethical and developmental state</b>			
Outcomes	Outcome indicators	Baseline	Five-year target
<b>4. Empowered taxpayers:</b> Through continuous improvement and innovation, empower taxpayers with the knowledge and resources to navigate the tax system confidently and independently.	Number of quarterly awareness reports produced.	New indicator	Produce quarterly outreach reports (4 annually over 5 years).
	Number of quarterly stakeholder engagement reports produced.	New indicator	Produce quarterly stakeholder engagement reports (4 annually over 5 years).
	Percentage of digital strategy implemented	80% activities implemented	100% implemented

Medium Term Development Plan Priority: <b>Building a capable, ethical and developmental state</b>			
Outcomes	Outcome indicators	Baseline	Five-year target
<b>5. Organisational excellence:</b> Promote a culture of excellence within the OTO, driving continuous improvement and ensuring that the team is well-equipped to address the evolving needs of taxpayers effectively.	Percentage of internal and external audit action plans implemented within the defined turnaround time	New indicator	80% of the internal and external audit action plans are implemented within 12 months from the date of issue.
	Employee engagement surveys conducted	Not applicable	Second quartile

## 1.2. Explanation of the Planned Performance Over the Five-Year Planning Period

Over the five-year planning period from 2025-2030, the OTO aims to transform its operations, accessibility, and independence, all geared towards enhancing trust and satisfaction among taxpayers. By 2030, the OTO seeks to establish itself as the primary and trusted redress mechanism for taxpayers, ensuring service delivery that is fair, accessible and aligned with modern technological advancements. The desired outcome by the end of this period is for taxpayers to experience a seamless, user-friendly and impartial service that reflects a high degree of operational independence from SARS.

The Strategic Plan 2025-2030 is meticulously structured to align with the MTDP (2024-2029), aiming to build a capable, ethical and developmental state. The plan is organised into three main programmes, each designed to achieve specific outcomes through targeted key activities, ultimately contributing to a fair, transparent and efficient tax system by 2030.

The first programme, **Tax System Impact and Improvement**, focuses on enhancing the efficiency and effectiveness of the tax system. This programme aims to streamline complaint resolution processes and conduct systemic investigations to identify and address recurring tax administration issues. The key activities under this programme include implementing advanced case management systems to improve the efficiency of complaint resolution, using data analytics to highlight trends and recommend improvements, and publishing reports on systemic issues to engage stakeholders in actionable change. Establishing SOPs for complaint resolution and systemic investigations is also a critical component, ensuring consistency and reliability in

addressing taxpayer concerns. The goals to be achieved by 2030 for this programme include significantly reducing the time taken to resolve taxpayer complaints and increasing the number of systemic issues identified and addressed, thereby enhancing the overall fairness and transparency of the tax system.

The OTO aims to leverage its existing powers under the Tax Administration Act to introduce mediation and conciliation as strategic mechanisms for resolving taxpayer complaints more efficiently. By formalising these alternative dispute resolution methods, the OTO seeks to expedite complaint resolution, enhance taxpayer experience, reduce prolonged disputes, and improve overall tax administration efficiency. This initiative aligns with the OTO's broader mandate of promoting fairness, accountability and accessibility within the tax system.

The OTO also aims to conduct systemic investigations that will inform broader improvements in tax administration. Collaborations with international tax ombud institutions will enable the OTO to learn from best practices, enhancing its approach to fairness in resolving taxpayer issues. The outcome will be a proactive approach to identifying and addressing systemic issues, furthering the OTO's role in advocating for fairness in the tax administration system.

The second programme, **Taxpayer Services and Empowerment**, is dedicated to improving the taxpayer experience and empowering taxpayers with the knowledge and resources they need. The strategic outcomes for this programme include an improved taxpayer experience and empowered taxpayers. Key activities include developing and



delivering taxpayer education campaigns to raise awareness of rights and responsibilities, creating multi-channel service delivery platforms (online, in-person and call centres) to cater to diverse taxpayer needs, and launching feedback mechanisms to continuously improve service delivery.

Additionally, the programme focuses on hosting workshops, webinars and community outreach initiatives to empower taxpayers, as well as on providing easily accessible resources such as FAQs, guides and multilingual support tools. By 2030, the goals for this programme include achieving high levels of taxpayer satisfaction, increasing taxpayer engagement and education, and ensuring that taxpayers are well-informed and confident in navigating the tax system.

In the initial years, the OTO will focus on foundational improvements, particularly in making services more accessible and taxpayer friendly. Enhanced online platforms, mobile applications and mobile service units will improve access for all taxpayers, including those in remote or underserved regions. Partnering with community organisations will extend the OTO's reach, raising awareness of taxpayer rights and the services available. The desired outcome is a substantial increase in taxpayer awareness and utilisation of the OTO's services, fostering trust and establishing a foundation for continued growth in satisfaction.

As the roadmap progresses, technological innovation will play a critical role in improving efficiency. By 2027/28, the OTO plans to integrate advanced tools such as AI-driven complaint resolution systems and a centralised database for better complaint management. The creation of a state-of-the-art, multi-channel contact centre with a customer relationship management (CRM) system will further streamline taxpayer interactions, allowing for personalised and timely resolutions. The desired outcome here is a significant reduction in complaint resolution

times and an increase in taxpayer satisfaction, as the OTO can handle cases more efficiently and with greater transparency.

The third programme, **Excellence and Innovation**, is centred on fostering a culture of accountability and performance within the organisation. The strategic outcome for this programme is organisational excellence. Key activities include training staff on leadership, ethics and innovation to strengthen internal capacity, investing in cutting-edge technology to enhance operational efficiency, and benchmarking organisational practices against global standards to maintain relevance and adapt to changing needs.

Ensuring transparency and accountability in all operations through regular reporting is also a fundamental aspect of this programme, promoting trust and confidence in tax administration.

By 2030, the goals for this programme include establishing the organisation as a leader in tax administration excellence, achieving high standards of operational efficiency and maintaining a strong culture of innovation and accountability.

Finally, structural independence from SARS is a critical goal. Over the five-year period, the OTO will work on the necessary governance and legislative changes to establish greater autonomy, with an independent governance structure that enhances credibility and authority. Achieving this independence by 2030 will mark a pivotal outcome, as the OTO will be positioned to serve taxpayers with impartiality and strengthened authority, solidifying its role as an effective and trusted redress mechanism.

## 2. Key Risks and Mitigations

Outcomes	Key risks	Risk mitigation
<b>Streamlined resolution processes</b>	Delays in acknowledging and resolving taxpayer complaints can lead to dissatisfaction and reduced trust in the OTO.	<p>Implement best practices to ensure quicker and more accurate review and resolution of complaints.</p> <p>These steps include:</p> <ul style="list-style-type: none"> <li>• Set and monitor targets for response times: Define specific timeframes for responses and resolutions, such as acknowledging complaints within 48 hours and resolving them within 30 days. Regularly track performance metrics to ensure compliance.</li> <li>• Automate acknowledgment processes: Use automated systems to send instant acknowledgments upon receipt of complaints, helping to reduce delays.</li> <li>• Prioritise high-impact complaints: Establish criteria to prioritise complex cases or those with significant taxpayer impact, ensuring prompt resource allocation to critical issues.</li> <li>• Increase staffing or allocate resources based on demand: Track demand levels and adjust staffing accordingly to manage higher volumes of complaints or peak periods.</li> <li>• Provide regular updates: Keep taxpayers informed about the status of their complaints, even if the resolution is still pending, to manage expectations and build trust.</li> </ul>
<b>Enhanced systemic investigations</b>	Failure to identify and address recurring issues within the tax system can result in systemic inefficiencies and unfair practices.	<p>Establish a robust framework for conducting systemic investigations to ensure recurring issues are effectively addressed.</p> <p>These include:</p> <ul style="list-style-type: none"> <li>• Data analysis and root cause investigation: Utilise data analytics to detect recurring patterns and perform root cause analysis to understand underlying problems, such as common taxpayer complaints or non-compliance areas.</li> <li>• Quarterly reviews with SARS: Hold quarterly meetings with SARS to address recurring issues, discuss potential systemic changes, and recommend improvements.</li> <li>• Establish a feedback loop: Develop a continuous feedback loop with SARS to monitor recurring systemic issues, providing updates on progress and implemented changes.</li> <li>• Annual report on systemic issues: Publish an annual report highlighting common issues, actions taken and their results to enhance transparency and show OTO's proactive efforts.</li> </ul>

Outcomes	Key risks	Risk mitigation
<b>Improved taxpayer experience</b>	Poor service accessibility and inefficiency can lead to taxpayer dissatisfaction and decreased trust in the tax system.	<p>Improve service accessibility and efficiency to provide prompt and effective assistance to taxpayers.</p> <p>These include:</p> <ul style="list-style-type: none"> <li>• Implementing multi-channel access: Provide taxpayers with various ways to access OTO services, such as online portals, phone, email and in-person visits.</li> <li>• Optimising the website and digital portals: Create user-friendly and accessible digital tools where taxpayers can file complaints, track their status, and access self-help resources.</li> <li>• Conducting regular service accessibility audits: Routinely perform accessibility audits and user testing to ensure inclusivity for taxpayers with disabilities or those preferring non-digital methods.</li> <li>• Developing clear service standards: Set clear service standards and train staff to maintain high levels of responsiveness and quality.</li> <li>• Engaging in community outreach: Actively promote services and educate taxpayers about the OTO's role, ensuring high visibility and accessibility, especially in underserved areas.</li> </ul>
<b>Empowered taxpayers</b>	Lack of knowledge and resources among taxpayers can lead to difficulties in navigating the tax administration system.	<p>Empower taxpayers with the necessary knowledge and resources through continuous improvement and innovation.</p> <p>These include:</p> <ul style="list-style-type: none"> <li>• Educational campaigns: Launch educational campaigns to inform taxpayers about their rights, common tax issues and how the OTO can assist. Employ clear language and disseminate content through various channels, such as social media, community centres and local radio.</li> <li>• Resource centres and FAQs: Create an online resource centre featuring FAQs, video tutorials and guides on common tax issues and navigating complaints, including AI assistance.</li> <li>• Partnerships with taxpayer advocacy groups: Partner with community organisations and advocacy groups including Recognised Controlling Bodies to broaden outreach and offer additional support to taxpayers.</li> <li>• Workshops and webinars: Organise regular workshops and webinars addressing important tax topics, including how to access the OTO's services.</li> </ul>

Outcomes	Key risks	Risk mitigation
<b>Organisational excellence</b>	Inadequate performance measurement and accountability can undermine the credibility and effectiveness of the OTO.	<p>Regular assessments and public reporting and governance framework to improve accountability and demonstrate the value of the OTO.</p> <p>These include:</p> <ul style="list-style-type: none"> <li>• Regular performance audits: Perform both internal and external audits to evaluate performance and pinpoint areas needing enhancement. Publish the results to demonstrate a commitment to accountability.</li> <li>• Create a performance dashboard: Establish a dashboard for tracking complaints, resolutions and key metrics in real time, ensuring the dashboard is accessible to senior management.</li> <li>• Solicit and act on taxpayer feedback: Collect taxpayer feedback following each complaint resolution. Utilise survey findings to refine processes and sustain high service quality standards.</li> </ul>

### 3. Public Entities

The OTO does not have any public entities that report to it.

### 4. Infrastructure Projects

The OTO does not have any infrastructure projects.

### 5. Public-Private Partnerships

The OTO does not have any public-private partnerships.

# PART D

# Technical Indicator

# Descriptions (TIDs)



## TID NO: 1

Required field	Description
<b>Indicator title</b>	Average business days taken to review and evaluate taxpayer complaints from the date of acknowledgment.
<b>Short definition</b>	The indicator measures the average number of business days it takes to review and evaluate taxpayer complaints starting from the date the complaint is acknowledged. The OTO acknowledges complaints within two business days from the date of receipt.
<b>Purpose/importance</b>	To ensure that the OTO can provide timely and efficient feedback to taxpayers. This key performance indicator (KPI) helps the OTO to improve the quality of its work, be more efficient in engaging with taxpayers, and enhance service delivery as recommended by survey findings.
<b>Source/collection of data</b>	Service Manager data
<b>Method of calculation</b>	Total number of business days taken to review and evaluate all taxpayer complaints from the date of acknowledgment, and then divide by the total number of complaints reviewed and evaluated.
<b>Assumptions/data limitations</b>	None
<b>Desired performance</b>	A higher number of complaints is evaluated and reviewed within eight business days from the date of acknowledgment of the complaint.
<b>Indicator responsibility</b>	Senior Manager: Operations

*A complaint is received when all required documents are submitted by the taxpayer (complainant).*

## TID NO: 2.1

Required field	Description
<b>Indicator title</b>	Develop a framework for complaints resolution through mediation or conciliation.
<b>Short definition</b>	This indicator measures the development and implementation of a structured framework for resolving taxpayer complaints through mediation or conciliation, including policy formulation, stakeholder engagement, and phased rollout.
<b>Purpose/importance</b>	To ensure that complaints are resolved efficiently and amicably without the need for escalation to higher levels of dispute resolution.
<b>Source/collection of data</b>	Developed framework
<b>Method of calculation</b>	Developed framework for complaints resolution through mediation or conciliation.
<b>Assumptions/data limitations</b>	None
<b>Desired performance</b>	Performance that is higher than targeted performance is desirable.
<b>Indicator responsibility</b>	Senior Manager: Operations

## TID NO: 2.2

Required field	Description
<b>Indicator title</b>	Percentage of complaints where disputes were resolved through mediation rather than escalation.
<b>Short definition</b>	The indicator measures the proportion of complaints that are resolved through mediation instead of being escalated to higher levels of dispute resolution. This will be implemented after the development of the framework for resolving complaints through mediation or conciliation.
<b>Purpose/importance</b>	To ensure that disputes are resolved efficiently and amicably without the need for escalation to higher levels of dispute resolution.
<b>Source/collection of data</b>	Mediation statistics and Service Manager data
<b>Method of calculation</b>	Number of complaints resolved through mediation divided by the total number of complaints, and then multiplied by 100.
<b>Assumptions/data limitations</b>	None
<b>Desired performance</b>	Performance that is higher than targeted performance is desirable.
<b>Indicator responsibility</b>	Senior Manager: Operations

## TID NO: 3

Required field	Description
<b>Indicator title</b>	Average time SARS takes to resolve complaints referred by the OTO.
<b>Short definition</b>	The average duration of complaint resolution at SARS when complaints are referred to it by the Tax Ombud.
<b>Purpose/importance</b>	To measure the efficiency and responsiveness of SARS in addressing complaints. The efficiency of complaints resolution is determined through the age analysis of the complaints not resolved by SARS.
<b>Source/collection of data</b>	Service Manager data
<b>Method of calculation</b>	Total time taken to resolve all complaints divided by the number of complaints resolved.
<b>Assumptions/data limitations</b>	Not applicable
<b>Desired performance</b>	Performance that is higher than targeted performance is desirable.
<b>Indicator responsibility</b>	Senior Manager: Operations

## TID NO: 4

Required field	Description
<b>Indicator title</b>	Percentage of possible systemic issues identified and investigated within five months
<b>Short definition</b>	The proportion of systemic issues that are identified and investigated within a five-month period. Issues that are possibly systemic are identified and a preliminary investigation conducted. The preliminary investigation determines whether the investigated issue is systemic in nature or not.
<b>Purpose/importance</b>	To ensure timely preliminary investigation of possible systemic issues.
<b>Source/collection of data</b>	Register of systemic issues
<b>Method of calculation</b>	Number of systemic issues identified and investigated within five months divided by the Total number of systemic issues identified and investigated, multiplied by 100
<b>Assumptions/data limitations</b>	Not applicable
<b>Desired performance</b>	Performance that is higher than targeted performance is desirable.
<b>Indicator responsibility</b>	Senior Manager: Legal Services and Systemic Investigations

## TID NO: 5

Required field	Description
<b>Indicator title</b>	Time taken to complete systemic investigation report/s approved or requested by the Minister.
<b>Short definition</b>	The indicator measures the time it takes the OTO to complete systemic investigation reports that are either approved or requested by the Minister.
<b>Purpose/importance</b>	To measure the timeliness of completing systemic investigation reports.
<b>Source/collection of data</b>	Progress report on the investigation(s)/reports issued pertaining to the investigation.
<b>Method of calculation</b>	Simple count of total time taken to complete requested or approved report/s
<b>Assumptions/data limitations</b>	The commencement of the investigation is dependent on approval from the Minister.
<b>Desired performance</b>	To investigate 100% of approved investigations within an average of 12 months from the date of approval.
<b>Indicator responsibility</b>	Senior Manager: Legal Services and Systemic Investigations



## TID NO: 6

Required field	Description
<b>Indicator title</b>	Number of existing systemic issues removed from the register of systemic issues after implementation by SARS.
<b>Short definition</b>	The count of systemic issues including the sub-issues that have been resolved and removed from the register after implementation by SARS.
<b>Purpose/importance</b>	To track the resolution and removal of systemic issues.
<b>Source/collection of data</b>	Systemic issues register
<b>Method of calculation</b>	Simple count of systemic issues including the sub-issues removed from the register after implementation.
<b>Assumptions/data limitations</b>	None
<b>Desired performance</b>	To make successful recommendations on all identified systemic issues and achieve SARS resolution of the systemic issues identified by the OTO.
<b>Indicator responsibility</b>	Senior Manager: Legal Services and Systemic Investigations

## TID NO: 7

Required field	Description
<b>Indicator title</b>	Percentage of taxpayers who interacted with the OTO and reported being satisfied with the services provided.
<b>Short definition</b>	The proportion of taxpayers who interacted with the OTO and who reported satisfaction with the services provided by the OTO. The higher the proportion, the greater the satisfaction levels that can be extrapolated.
<b>Purpose/importance</b>	To measure taxpayer satisfaction with the services provided by the OTO. This outcome suggests that the OTO's complaint handling and communication processes align with taxpayer needs, helping to foster trust and confidence in the OTO's services. A high satisfaction rate can also lead to increased taxpayer willingness to engage with the OTO when issues arise.
<b>Source/collection of data</b>	Survey results - report
<b>Method of calculation</b>	Number of satisfied taxpayers/total number of taxpayers interacting with the OTO and responding (combined Customer Service and Complaints Resolution sections) multiplied by 100.
<b>Assumptions/data limitations</b>	<p><b>Assumptions:</b></p> <ul style="list-style-type: none"> <li>Satisfaction reflects service quality: It is assumed that taxpayer satisfaction with accepted complaints reflects overall service quality.</li> <li>Feedback is honest: It assumes that survey responses accurately represent taxpayer sentiment.</li> </ul> <p><b>Data limitations:</b></p> <ul style="list-style-type: none"> <li>Sampling bias: Only taxpayers whose complaints were accepted are surveyed, which may exclude those with unaccepted complaints, possibly skewing satisfaction data.</li> <li>Response bias: Satisfaction levels reported may vary based on personal factors or recent experiences that could impact how taxpayers perceive the OTO's services.</li> <li>Limited feedback scope: Feedback may only cover the end-to-end complaint resolution experience, not capturing other aspects of service that influence satisfaction.</li> </ul>
<b>Desired performance</b>	High satisfaction rate among taxpayers that interacted with the OTO, indicating that the OTO is effectively addressing taxpayer concerns and meeting expectations.
<b>Indicator responsibility</b>	Senior Manager: Office Enablement and Support Services

## TID NO: 8

Required field	Description
<b>Indicator title</b>	Net promoter score for taxpayers' brand recognition survey
<b>Short definition</b>	A metric that measures the likelihood of taxpayers to recommend the services of the OTO to others.
<b>Purpose/importance</b>	To gauge taxpayer loyalty and satisfaction. A high net promoter score (NPS) demonstrates taxpayer loyalty and satisfaction, which can expand the OTO's credibility and reach. This outcome would indicate that the OTO's services are well-regarded, and taxpayers see value in promoting the OTO's role in the tax system to peers. The last survey was conducted in the 2023/24 financial year.
<b>Source/collection of data</b>	Survey results report
<b>Method of calculation</b>	NPS is calculated by subtracting the percentage of detractors from the percentage of promoters.
<b>Assumptions/data limitations</b>	<p><b>Assumptions:</b></p> <ul style="list-style-type: none"> <li>A high NPS implies satisfaction: It is assumed that high NPS scores are indicative of taxpayer loyalty and satisfaction with the OTO's services.</li> <li>NPS scale interpretation: The assumption is that taxpayers understand and interpret the NPS scale (0-10) consistently.</li> </ul> <p><b>Data limitations:</b></p> <ul style="list-style-type: none"> <li>Single metric limitation: NPS only captures the likelihood to recommend, which may not reflect satisfaction with specific services, limiting insights into service areas needing improvement.</li> <li>Cultural influence on NPS: Taxpayers' willingness to recommend the OTO may vary culturally, which could affect international comparisons or benchmarking.</li> <li>Low response rate: NPS surveys may have low response rates, potentially limiting data representativeness.</li> </ul>
<b>Desired performance</b>	A positive NPS (e.g. $\geq 50$ ), reflecting a strong likelihood of taxpayers recommending the OTO's services to others.
<b>Indicator responsibility</b>	Senior Manager: Communications and Stakeholder Relations

## TID NO: 9

Required field	Description
<b>Indicator title</b>	Number of quarterly awareness reports produced.
<b>Short definition</b>	This KPI measures the number of quarterly awareness reports produced and submitted. Each report documents the awareness campaigns executed during the quarter, focusing on media engagement, community outreach presentations, digital communication campaigns, and their associated measurements, such as public relations (PR) value, media analysis, and social media reach.
<b>Purpose/importance</b>	To track and evaluate the effectiveness and consistency of awareness initiatives aimed at improving public understanding and engagement with the OTO's mandate.
<b>Source/collection of data</b>	<ul style="list-style-type: none"> <li>Media engagement: Data from media monitoring tools and PR reports.</li> <li>Community outreach presentations: Event reports, attendance registers or feedback forms.</li> <li>Digital communication campaigns: Social media analytics platforms.</li> </ul> <p>Measurements:</p> <ul style="list-style-type: none"> <li>PR value: Public relations metrics from monitoring tools.</li> <li>Media analysis: Volume, tone and sentiment of media coverage.</li> <li>Social media reach: Social media analytics reports measuring impressions and engagement.</li> <li>Media analytics reports measuring impressions and engagement.</li> </ul>
<b>Method of calculation</b>	<p>Simple count of the quarterly awareness reports produced:</p> <ul style="list-style-type: none"> <li>Quantitative metrics: Extracted directly from digital tools or external media monitoring agencies.</li> <li>Qualitative metrics: Feedback from community engagements, media tone analysis and stakeholder evaluations.</li> </ul>
<b>Assumptions/data limitations</b>	<p><b>Assumptions:</b></p> <ul style="list-style-type: none"> <li>All awareness activities are documented comprehensively and consistently.</li> <li>PR value calculations adhere to standard industry methods.</li> <li>Social media analytics tools provide reliable and comparable data across platforms.</li> <li>Community presentations and digital campaigns reach targeted demographics effectively.</li> </ul> <p><b>Data limitations:</b></p> <ul style="list-style-type: none"> <li>Accuracy of monitoring tools: Tools used for social media or PR monitoring may vary in precision depending on configurations, subscription level and available data.</li> <li>Reporting delays: Data from external media or PR agencies may not align perfectly with the reporting timeline.</li> <li>Attribution challenges: Difficulties in directly linking community outreach or media engagements to specific awareness outcomes.</li> <li>Incomplete metrics: Lack of comprehensive tracking for informal or unplanned community interactions.</li> </ul>
<b>Desired performance</b>	The desired performance for the KPI on the number of quarterly awareness reports is to ensure the consistent production of comprehensive and data-driven reports that document all awareness campaigns, including media engagements, community outreach presentations and digital communication initiatives.
<b>Indicator responsibility</b>	Senior Manager: Communications and Stakeholder Relations

## TID NO: 10

Required field	Description
<b>Indicator title</b>	Number of quarterly stakeholder engagement reports produced
<b>Short definition</b>	This KPI tracks the production of quarterly reports documenting stakeholder engagement activities, including efforts to solicit new stakeholders, establish partnerships and conduct regular meetings with key stakeholders.
<b>Purpose/importance</b>	To ensure systematic documentation and evaluation of stakeholder engagement efforts, fostering collaboration, strengthening relationships and advancing organisational objectives through strategic partnerships.
<b>Source/collection of data</b>	<ul style="list-style-type: none"> <li>Recruiting new stakeholders: Records of outreach initiatives, proposals and stakeholder onboarding processes.</li> <li>Partnerships: Signed memorandums of understanding (MOUs), collaboration agreements and joint project reports.</li> <li>Regular meetings with key stakeholders: Attendance records, meeting minutes, agendas and follow-up actions.</li> </ul>
<b>Method of calculation</b>	<p>Simple count of the quarterly stakeholder engagement reports produced:</p> <p><b>Quantitative data:</b></p> <ul style="list-style-type: none"> <li>Number of new stakeholders contacted and onboarded.</li> <li>Count of partnerships formalised or renewed during the reporting period.</li> <li>Number of meetings held with key stakeholders.</li> </ul> <p><b>Qualitative data:</b></p> <ul style="list-style-type: none"> <li>Feedback from stakeholders and key stakeholders' representatives.</li> <li>Outcomes or progress on initiatives discussed in meetings.</li> </ul>
<b>Assumptions/data limitations</b>	<p><b>Assumptions:</b></p> <ul style="list-style-type: none"> <li>Stakeholders are responsive and willing to engage with the OTO.</li> <li>Data on all formal and informal stakeholder interactions is consistently recorded.</li> <li>New partnerships align with the strategic goals of the OTO.</li> <li>Key stakeholders actively participate in scheduled engagements.</li> </ul> <p><b>Data limitations:</b></p> <ul style="list-style-type: none"> <li>Stakeholder availability: Delays or inconsistencies in meeting schedules with key stakeholders.</li> <li>Incomplete documentation: Missing records of informal stakeholder interactions or partnership discussions.</li> <li>Attribution challenges: Difficulty in directly linking engagement activities to long-term strategic outcomes.</li> </ul>
<b>Desired performance</b>	The desired performance for this KPI is the timely production of quarterly reports that comprehensively document stakeholder engagement activities, showcasing progress in soliciting new stakeholders, fostering partnerships, and maintaining active dialogue with key stakeholders.
<b>Indicator responsibility</b>	Senior Manager: Communications and Stakeholder Relations

## TID NO: 11

Required field	Description
<b>Indicator title</b>	Percentage of digital strategy implemented.
<b>Short definition</b>	This KPI measures the proportion of planned digital transformation strategy activities successfully implemented within a specific reporting period, relative to the total number of planned activities. It evaluates progress in modernising processes, improving efficiency and enhancing stakeholder engagement through technology adoption.
<b>Purpose/importance</b>	To monitor the execution of digital transformation initiatives, ensuring alignment with strategic goals and fostering innovation, efficiency and service delivery improvements.
<b>Source/collection of data</b>	<ul style="list-style-type: none"> <li>Strategic plans: Digital transformation roadmaps or strategic frameworks outlining planned activities.</li> <li>Implementation documentation: Project charters, status reports and implementation checklists for each activity.</li> <li>Performance metrics: Reports on completed deliverables, milestones and project outcomes.</li> <li>Stakeholder feedback: Surveys or evaluations from users affected by implemented initiatives.</li> <li>Comparisons of the number of activities planned and completed within the reporting period.</li> <li>Reviews of project documentation to assess completion status (e.g. completed, in-progress or delayed).</li> <li>Validated outcomes through performance tests, stakeholder feedback or efficiency gains.</li> </ul>
<b>Method of calculation</b>	Percentage implemented = $\frac{\text{Number of completed activities}}{\text{total number of planned activities}} \times 100$
<b>Assumptions/data limitations</b>	<div> <b>Assumptions:</b> <ul style="list-style-type: none"> <li>All planned activities are clearly defined with measurable milestones and deliverables.</li> <li>Resources (e.g. funding, personnel, technology) are available and sufficient to support implementation.</li> <li>Stakeholders actively participate in and support digital transformation efforts.</li> <li>Progress is tracked consistently across all activities.</li> </ul> </div> <div> <b>Data limitations:</b> <ul style="list-style-type: none"> <li>Scope creep: Changes in project scope may lead to deviations from planned activities.</li> <li>Delayed timelines: Unforeseen challenges (e.g. technical or resource constraints) may affect implementation timelines.</li> <li>Incomplete documentation: Inconsistent reporting on the status of activities may skew the results.</li> <li>Subjectivity in definitions: Differing interpretations of “implementation” (e.g. partial vs full implementation) can impact measurement.</li> </ul> </div>
<b>Desired performance</b>	A high percentage of digital transformation activities implemented within the planned timeframe, demonstrating tangible progress toward modernising operations, improving efficiency and leveraging technology to enhance service delivery. Strategically, the goal is to foster an agile, technology-driven organisation that meets stakeholder expectations, optimises workflows, and supports long-term innovation and adaptability.
<b>Indicator responsibility</b>	Senior Manager: Office Enablement and Support Services



## TID NO: 12

Required field	Description
<b>Indicator title</b>	Percentage of internal and external audit action plans implemented within the defined turnaround time
<b>Short definition</b>	The proportion of internal and external audit action plans that are implemented within the defined turnaround time.
<b>Purpose/importance</b>	To measure the effectiveness and timeliness of implementing audit action plans.
<b>Source/collection of data</b>	Register of action plans
<b>Method of calculation</b>	Number of audit action plans implemented within the defined turnaround time/ Total number of audit action plans multiplied by 100.
<b>Assumptions/data limitations</b>	None
<b>Desired performance</b>	To improve the OTO's support services and efficiency of rendering the service.
<b>Indicator responsibility</b>	Senior Manager: Office Enablement and Support Services

## TID NO: 13

Required field	Description
<b>Indicator title</b>	Employee engagement surveys conducted
<b>Short definition</b>	Simple count of surveys conducted to assess employee engagement.
<b>Purpose/importance</b>	To measure the level of employee engagement within the organisation.
<b>Source/collection of data</b>	Survey results/reports
<b>Method of calculation</b>	Survey results - Simple observation of the results
<b>Assumptions/data limitations</b>	None
<b>Desired performance</b>	Performance that is higher than targeted performance is desirable.
<b>Indicator responsibility</b>	Senior Manager: Office Enablement and Support Services

# List of acronyms / abbreviations

Acronym/abbreviation	Full form
AI	Artificial Intelligence
CRM	Customer Relationship Management
KPI	Key Performance Indicator
MOUs	Memorandums of Understanding
MTDP	Medium Term Development Plan
OECD	Organisation for Economic Cooperation and Development
NPS	Net Promoter Score
SARS	South African Revenue Service
SOPs	Standard Operating Procedures



# Office of the Tax Ombud

Menlyn Corner, 2nd floor, 87 Frikkie De Beer Street, Pretoria, 0181

Contact Centre 0800 662 837 | E [complaints@taxombud.gov.za](mailto:complaints@taxombud.gov.za)

[www.taxombud.gov.za](http://www.taxombud.gov.za)

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