![Inland Revenue Te Tari Taake logo]

10 February 2023

Tēnā koe

Thank you for your request of 9 January 2023, made under the Official Information Act 1982 (OIA). You requested:

A copy of your complaints process.

A copy of our complaints process, *Complaints Management Service (CMS) – Managing Complaints in START: Guidelines* is released to you and is attached.

Some personal details have been withheld under section 9(2)(a) of the OIA, to protect the privacy of natural persons.

No public interest in releasing the withheld information has been identified that would be sufficient to outweigh the reasons for withholding.

Rights of review

If you disagree with my decision on your OIA request, you can ask an Inland Revenue review officer to review my decision. To ask for an internal review, please email: CommissionersCorrespondence@ird.govt.nz.

Alternatively, under section 28(3) of the OIA, you have the right to ask the Ombudsman to investigate and review my decision. You can contact the office of the Ombudsman at: info@ombudsman.parliament.nz. If you choose to have an internal review, you can still ask the Ombudsman for a review.

Publishing of OIA response

Please note that Inland Revenue regularly publishes responses to requests that may be of interest to the wider public on its website. We consider that this response is of public interest so will publish this response in due course. Your personal details, or any information that would identify you, will be removed before it is published.

Thank you for your request.

Ngā mihi

Sam Rodgers
Domain Lead, Planning and Performance

COMPLAINTS MANAGEMENT SERVICE (CMS)

Managing Complaints in START

Guidelines for Case Management Officers

Introduction to Complaints

Inland Revenue's charter (IR614) outlines the standards of service our customers can expect when dealing with us.

A complaint is any perceived failure by Inland Revenue to meet a service commitment as set out in the Inland Revenue Charter. If customers disagree with a decision Inland Revenue has made, they have the right to question the information, advice or service they receive we will work with them to resolve their concerns quickly and simply.

When a customer submits a complaint, we liaise with the appropriate business groups within Inland Revenue and be the customer's point of contact for the matter while the complaint is under investigation.

An important aspect to managing a complaint is ensuring that customers relationship with us is at a point they can re-engage with the relevant business group/s in any future service or system queries.

These steps should be followed when receiving and managing a complaint case

- Listen & understand the customer's situation – An apology doesn't have to be limited to whether Inland Revenue has taken the right action or not. An apology can be given to show empathy for the customer's feelings on a matter and to show that we do not disregard their feelings for what may be right or wrong, whatever the case.

- Review – Identifying the root cause of the customer's concerns can help focus the review. Relevant information should be reviewed to ensure that we understand why and how this has become an issue for the customer and it is our duty to provide them with a simplified understanding of the matter.

- Resolve & Respond – Being able to identify the root cause and resolve it quickly and simply is the aim. In some situations, there may not be a quick fix that can be applied. Clear expectations should be given to the customer about when they can expect an update and ensuring that we deliver on our word and follow-up when we say we will.

- Finalise & close – All relevant systems should be updated, and clear notes made in the complaint case. Changes to a customer's account should be noted on the customer's springboard for other staff to refer to in future contacts. If customers need to refer to a decision made after having their complaint reviewed, staff should be able to understand the reasoning behind the decision and know what the next steps on the matter should be.

Complaints are used by Inland Revenue to identify training needs, improve customer service, and identify business improvement opportunities. Reports on Complaint cases received are sent to the appropriate business area and are used to drive improvements to our service and systems. For CMS reporting speak with Emma Albrecht.

The Complaint Process

CMS provides an avenue for taxpayers to direct their concerns for review when they have been unsuccessful in resolving them by working directly with the appropriate business group (Families, Student loans. Etc}

CMS will receive a customer's feedback, review the customer's concerns and investigate where possible. They will refer work to the relevant business group for action where necessary and respond to the customer.

Raising complaints
Complaints are received from different sources: Our main channels are:
- Internet submission
- CMS voicemail

- Web message (START)

- Letter

- Feedback referred to CMS queue by Customer Service Officers (L1 & L2)

Important - *Staff MUST follow the escalation process correctly or we do not need to accept the complaint.*

Escalation Process

Stages

Complaints are categorised in three stages; it is important that complaints are resolved as early in the process as possible

Stage	Description
1	Complaints resolved at the first point of contact - i.e., by the person receiving the call or correspondence. If a complaint needs to be transferred to another person due to specific expertise being required, this is still considered 'first point of contact' resolution.
2	Complaints resolved within the business unit that received the complaint - e.g., by a Team Leader, Manager, or CSO L2.
3	Complaints either received directly by or escalated to CMS. CMS may either assign the complaint back to the business unit for investigation and resolution or manage it themselves (generally still in consultation with the delivery unit).

Complaints of both stages 2 and 3 are lodged in START as Customer Feedback cases.

This manual provides instructions for stage three Complaints lodged by a CMO.

Case Management Officer

As a Case Management Officer (CMO) you are responsible for:

- Case managing complex complaint cases

- Full and complete review of the customer complaint, account and understanding full situation

- Come to unbiased outcome for the customer

- Responding to the customer professionally and to a standard suitable for the ombudsman

- De-escalating situations

Complaints Process - Flowchart

```
┌─────────────┐
│ Customer    │          ╱╲
│ contacts    │ ──────▶ ╱   ╲  Do any of these
│ CMS         │        ╱ apply?╲
└─────────────┘         ╲     ╱
                         ╲   ╱
                          ╲ ╱
```

Yes ◀───── **No** ─────▶

Is the customer unhappy with the outcome of previous contact with a business unit? (Enforcement action, notice to deduct)

OR

Is the complaint about a staff member? (staff complaint)

OR

Is the customer threatening to go to the media?

OR

Is the customer going to be in serious hardship?

OR

Does the issue involve breaches of privacy?

OR

Does the issue indicate a potential system fault/service issue that will impact other customers?

CMO lodges 'Stage 3' case in START
Can CMO resolve without assistance from a liaison?

Yes / **No**

Has the customer spoken to the relevant site? (Collections, CS, FAM, Contact Centre)

Yes / **No**

CMO allocates case to self when appropriate or assigns to Anne/CMS queue

Refer customer to appropriate business unit

CMO allocates work item to CMS liaison or refers case to appropriate business area for action

If the case is referred to a TL or Tech Support a 'Stage 2' case should be lodged in START

CMO activities
- Acknowledgement of complaint & confirmation to customer of complaint case number (can be done while on phone to customer)
- Undertake a full review of case
- Seeks further information/clarification as required
- Reviews and liaise with appropriate business area where necessary
- Make necessary updates/account changes
- Notify customer of resolution via phone, letter etc

CMO activities
- Acknowledgement of complaint & confirmation to customer of complaint case number (can be done while on phone to customer)
- Inform CMS liaison or appropriate area of action required/due date for response
- Follow up with CMS liaison or appropriate area when necessary
- Ensure customer is kept informed of progress

Suggestions for change
Where a customer has specifically requested to give feedback or throughout the review of the customer's complaint you have identified an opportunity for the organisation to improve the services provided to customers, this needs to be recorded.

CMS liaison activities
- Undertake a full review of case
- Make necessary updates/account changes
- Inform CMO of outcome from review
- Contact customer if appropriate

INTRODUCTION

The mailbox is used by business units to provide CMS with information that may affect customer contacts. Other business units may refer a customer through to us if they want to make a complaint.

WORKFLOW

The person responsible for the triaging will sort through the CMS email inbox every morning and lodge customer feedback cases in START or refer the submission through to the appropriate business unit to action.

This person is also responsible for sending the customer an acknowledgement advising that a complaint case has been lodged and is being managed. This will give them a timeframe of 10 working days, if you pick up a case and it is going to exceed that timeframe please contact the customer to let them know.

LODGING A COMPLAINT CASE

When lodging a complaint case from an internet submission or phone call, paste the full email or complaint information from submission into the case description. Ensure that the formatting is correct.

Make sure you enter the contact details provided into the case.

Also note in your case notes in START what preferred method of contact the customer has noted, this allows us to communicate with the customer in the most appropriate way.

TIMEFRAMES

Our timeframe is 10 working days which applies for completing the case. If you need to refer a work item to one of our liaisons, remember to request that they respond within 5 working days.

FILING OF RECEIVED EMAILS

Each email received in the inbox should be personalised to show the details of the case. The subject should provide a reference of who actioned the email and what it relates to.

There are nine folders in the email account which are to be used when filing actioned emails.

Folder	What goes in there	Personalising the subject (minimum info required)
Complaints	All emails that are lodged as a case - this category overrides the other categories	Customer Name Case number CMO name
Compliments	All compliments – staff, unit or process	Customer Name Case number CMO name
Forwarded elsewhere to be actioned	e.g. Ministerial and Escalated Complaints	Customer Name Forwarded to <where> CMO name
Internal emails	Responses and general emails to CMS from internal staff	CMO name
Unable to action	Unidentifiable customer No contact detail provided Not IR related	Customer Name Reason it has not been actioned CMO name

USING NON-SECURE EMAIL TO CORRESPOND WITH CUSTOMERS

*If you send a customer an email, please ensure that you paste a copy of the email into your case notes and include the email address you sent the email to. Or attach a copy of the email to your case

Secure email is available
Many customers prefer to deal with Inland Revenue by email. To serve these customers Inland Revenue offers web messages which is an authenticated and secure correspondence system through our website.

Unlike this web-based correspondence, standard emails are not secure, and the text can be viewed by many from sender to receiver.

Emails via Outlook email for confidential information
If a customer has elected that they would like their response via email we can send customers our response to their complaint using this channel. Please refer to the email guidelines set out from IR for more details and rules around this.

Method of acknowledgement

Please note this will be done prior to you picking up the case, this is just a FYI.

Email
The preferred method for acknowledging written correspondence is by email, but only if the customer has provided an email address in their complaint. You will need to be careful not to include any account specific information in the email.

A template of the email sent to the customers can be found in the One Note.

Sending letters

A letter is not required for most complaint cases; however, it is sometimes the best way to clarify our position on the case or the customer may request our response this way.

If the customer requests a reply in writing, then we must provide a letter. However, in other scenarios it is often appropriate to finalise the complaint over the phone or via email – it is more efficient and allows the customer to question the information you are giving them.

Any letters issued by other staff as the result of a complaint must be checked over by the CMO before the letter is issued. There are a couple of things to keep in mind when you are going to be sending a letter,

Letters need to be issued on a CMS letter head

- If you're not working from an office, you can message CMS Group Chat and ask someone working from the office to sign and post on your behalf
- If the letter needs to be sent as an attachment to an email, you will need to use the 'IR-CMS letterhead' template in the 'Letter templates' folder – you will need to have an electronic signature to sign the letter and save the letter as a PDF

When a letter is sent a PDF version must be added as an attachment to the complaint case, unless it's a staff complaint letter. PDF versions of staff complaint letters should be added to the case folder. If you're unsure always ask before you send a letter.

TEMPLATES

We have a number of templates to use for writing your letters. These range from basic CMS letterhead to examples of other letters that have been written for similar cases. These will **need to be tailored** to the suit specific customer and their complaint and can be found in the One Note.

LETTER WRITING STYLE

Some useful resources from the Marketing and Communications team:

- [IR Communications Guidelines/Policies](#)

- [IR Style Guide](#)

Editing Process

Before issuing a response to a customer you need to get another member of the CMS team to check these. It is their responsibility to check the **technical quality** of the letter as well as **formatting**, **grammar** and **general readability**.

The process to follow is:
1. Send a message to the CMS group chat asking for a response check, include a brief summary i.e, FAM web message check, members of the team will 'Like' your message signalling they are available to do your peer review.
2. Send a copy of your response to the relevant team member,
    a. Use the 'Track Changes' review option to clearly identify changes in a word document
    b. Use Red font for changes and ~~Strikethrough~~ for removed wording in an email
3. Peer reviews should be completed as soon as possible. If there are concerns about the technical quality, this should be discussed.
4. Once the peer review is completed, this will be sent back to the CMO for final review.
5. Update case notes and include the name of the CMO that completed your peer review.
6. Issue your response to customer

Compliments

INTRODUCTION

CMS is responsible for forwarding on compliments we receive; this process is to be used when compliments are received about an IR staff member or an IR service/process.

Compliments for a specific staff member
The CMO who picks up the case needs to identify the officer the compliment is about, who their manager is and where they are located. They then draft a letter using our compliments template with as much of the content from the customer as possible included.

This information needs to be sent by email to the executive team leaders PA.

Compliments for a business process
Compliments that are not about a specific staff member can just have the case closed as these will be picked up and forwarded to the appropriate area as part of our reporting.

PROCESS

Step	Action
1.	Lodge compliment in to START under customer's IRD number. (This will have been done by our triage team.) If the compliment is about the service from a staff member go to step 2, if it is about an Inland Revenue service/process go to step 5.
2.	Collate details about the customer and their experience, including the customer's name, the process or staff member being complimented, and what the customer is commending. If the customer is not able to identify the staff member, further investigation may be required.
3.	The following resources may identify the officer who provided the service, if the customer was not able to recall who the person was: • Information supplied by the customer • Notes in OLAC • By checking the staff directory • Verint (call recording) If you are able to identify the staff member, using MIRI or the phone list, you will be able to identify the officer's manager and area.
4.	Send the letter and the customers compliment to your buddy for checking. Once checked you can forward to the executive team leaders PA (s 9(2)(a))
5.	Compliments about Inland Revenue services/processes (not specific staff members) can be forwarded to the relevant business unit for their information. An email will suffice on these occasions.

INTRODUCTION

Customers may contact Complaints Management Service (CMS) to make a complaint against a specific staff member.

Key points to note

*If the staff complaint relates to an alleged breach of secrecy, or any other code of conduct concern, this will need to be referred to Integrity Assurance. Refer to the separate instructions for Integrity Assurance cases.

- It is the customer's decision to provide feedback and CMS notes should remain impartial.
- The staff member should not be identified in START records. Staff complaints are held in a folder out of START.
- The staff member the complaint was laid against may wish to see a copy of the response sent to the customer and has the right to request it.
- Staff complaints are not processed unless the customer is able to be identified. If the customer does not want to be identified the case can be lodged as customer feedback, however the manager and staff member are not advised.
- In most cases when lodging a staff complaint in START, Cause of contact is 'Staff' and Detail of cause 'conduct' unless there is 'serious misconduct'
- If the customer only wishes to lodge feedback about a staff member, this will be lodged like a staff complaint as depending on the allegation made, we may need lodge the feedback information as per step

PROCESS

Step	Action
1.	**Take details of the complaint** Obtain as much information from the customer as you can. For example, if the customer tells you the staff member was 'rude' ask them to tell you specifically what they did that was 'rude'. If the customer does not know the name of the staff member, ask for details of when and how they dealt with them. If the customer advises you that they do not wish to lodge a formal complaint, but rather the actions of the staff member indicates a need for further training/coaching you will still follow this process as the feedback still needs to be lodged. Let the customer know that as it is only feedback they will not be informed of the outcome of any investigation.
2.	**Identify the staff member** * If staff member is already identified, go to step 3. Review the START records to identify the staff member, this may include using Verint (call recording system). If allegations are serious and potentially a breach of code of conduct email integrity assurance, they will investigate and respond to you with their findings. *If you cannot identify the staff member, a response is sent to the customer to advise you have been unable to identify the staff member concerned, and close the case.*
3.	**Lodge case in START (If complaint received over the phone)**

		Add complaint case as per usual process for creating a case but in brief description add 'Staff complaint' In Staff Complaints folder, under the 'unassigned' folder, add a new folder to include all information in relation to the staff complaint i.e, complaint description, staff complaint notes, staff complaint referral sheets, copy of emails to/from manager/TL in relation to case, outcome letter.
5.		**Refer to the Group Lead** Complete a staff complaint referral sheet. • Put any direct quotes from the customer in quote marks - so the Manager is aware that these are the customer's words. • Express no opinion of your own (i.e. remain impartial). The Manager will take the appropriate steps to resolve the complaint and we cannot add our own opinions on whether the staff member is in the wrong. • If the staff member is named on a letter, the original letter can be attached to the complaint that goes to the staff member's manager. **If there's an underlying tax issue to be resolved as well as the staff complaint** • For complaints about Call Centre CSOs: Keep staff details out of START case, only include underlying tax issue details and actions taken to resolve • For complaints about all other staff: when you forward the case to the manager, you can ask for the underlying tax issue to be resolved at the same time as the complaint. Email the referral sheet to the relevant manager, a template email can be found in One Note. Leave the case unassigned and in the queue to be picked up from a CMS officer.
6.		**Follow up if necessary** If you have picked up a staff complaint and the referral is late coming back, contact the manager again and ask for an update so you can advise your customer of any delays if applicable. Some managers prefer to contact the customer themselves. If the matter is still being considered, contact the customer to provide an interim update.
7.		**Action response from Group Lead/Team Lead** Once the completed referral sheet is received back add a copy of the new version to your staff complaint case folder.
8.		**Respond to customer** Prepare your response to the customer. If sending a letter, use template letter *"Staff Complaints"* • Do not name the officer in the letter • For female managers use the salutation Ms not Mrs • Do not include any details of any disciplinary action taken as an outcome to the customer's complaint if the complaint is upheld. If the customer complaint is not upheld, include an explanation as to why the staff member's actions were correct.

Creating a Customer Feedback case – IRD number known

(*Important – For Staff Complaints please refer to 'staff complaint instructions'*)

- Locate customer details using the Search manager

- Once you've located the customer, you will be taken to the **Customer springboard**

- From the Customer springboard you will need to view the **Task** tab and click the **Cases** sub-tab. A list of existing cases (if any) will display. Click the **Add** button. A case type selection window is displayed

- Select **Customer Feedback**

- Select the **Tax Type(s)**, **Cause of Contact** (the reason for the complaint), and the **Details**. These fields are required to be completed before the case can be saved.

Received Date: The working day that the complaint is received if it is outside this timeframe the received date would be the next working day

Escalated By: Name of the person who escalates the call to you i.e, Team lead or Tech Support

Contact Type: This is completed if the contact is made by anyone other than the customer.

Lodgement method: The method the customer has used to lodge their complaint

Related to: The area of the business that the complaint relates to

Brief description: Brief description of the case

Details of feedback: This is the actual complaint/compliment from the customer. This is where you enter the details provided to you in your contact. If the complaint is made via email, you will cut and paste the details to give the verbatim feedback. You need to ensure it is as accurate as possible to what the customer has said.

Actions taken to resolve: Actions taken to resolve notes are used to provide a record of all action taken to resolve the complaint.

- Once the case has been added you must click **Save** and make sure the case has been upgraded to **Stage 3** by clicking **Next**

Points to note:

- If the customer contacts CMS to check on the progress of their complaint, the case notes are used to provide this information. Therefore it is important that case notes are updated in a timely manner.

- It is important that your notes are impartial and factual. Remember that the customer is entitled to request a copy of their case notes under the Privacy Act.

- Case notes should make sense when read in isolation.

Creating a Customer Feedback case – IRD number unknown

- Open the Search manager

- Navigate to the **All Searches** tab

- Select the **Case Search** option

- On the Case Search springboard, click **Add**

- Select the **Customer Feedback** case type

- Refer to instructions above

Querying Previous Cases

We can now see where customers have contacted CMS before. If a customer has lodged a complaint in START you will be able to see a list of any previous Customer Feedback cases. Note: Make sure **'show history'** is selected.

Note: Prior to START, complaint cases were created in CFS. To view whether a customer has lodged a previous case through CFS, click **Other**, click **Queries** sub-tab and click **'Heritage Complaints'**

Creating case items

For complaints management we often need to add items to the Customer Feedback springboard, you can view and add case items, such as notes, images, attachments, letters, linked cases, appointments and time from the Items tab on the Customer feedback springboard. You may also be able to add these case items by selecting **Add item** in the attributes box of your case.

There is a limit on how many characters you can enter into the 'Details of feedback' and 'Actions taken to resolve' fields. If this does occur you will need to add additional details as case notes. You can do this by following the above instructions. You do not need to complete the Important or Private tick box unless you think it would be appropriate to.

NOTE: These notes will also appear on the **Customer** springboard.

Assigning a work item

When we create a Customer Feedback case, a **work item** will automatically be created and assigned to the owner of the case.

If you need to refer work onto a complaints liaison you will need to change the owner of the work item to their name and **Add** a note to clarify what action you need them to complete. You will also need to send an **email** to the liaison to advise that a **work item** has been assigned to them.

Adding Attachments

The attachments tab allows you to store electronic files with a case. All inbound and outbound letters related to a complaint should be attached to the case.

1. Open the required case
2. Click the **Items** tab.
3. Click **Attachments** sub-tab, then click **Add**

The attachments list area holds the files that have been previously attached to the case and provides a space for attaching more files.

Note: Take care when attaching an item to a case as it cannot be deleted

Prepare a response for the customer

Your response can be provided either over the telephone or in writing.

If you have chosen to provide a written response, please keep the use of jargon to a minimum (refer to IR style guide), so that the customer is able to understand what you have written. The draft should be reviewed by the CMO's buddy before being sent to CMS letter editing then sending to the customer.

Please ensure the final letter is scanned and attached to the case.

Closing a Customer Feedback case in START

Once all necessary action has been taken to resolve the complaint, there are a number of fields that need to be completed.

Follow the steps below to close the case:

1. Select the case that you need to complete in START.

2. Click **Resolution** and select the appropriate option from the drop-down box.

3. Click **Learning identified** and select the appropriate option from the drop-down box. If there is an aspect of the case that you feel lends itself to improving services/products/system, then select the appropriate field in the drop-down box.

4. If learning has been identified, type a short 1-2 sentence explanation into the **Details of learning** field under suggestion for change.

5. Select **Upheld**, **Not upheld** or **Partially upheld** based on the outcome for the complaint case.

6. Close the case by clicking **Next** and click **Closed**

13