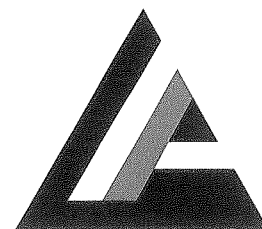




Auditor-General for Australia



Australian National
Audit Office
SUBMISSION NO. 6.1
Annual Public Hearing with
the Commissioner of Taxation

4 October 2012

Mr David Brunoro
Committee Secretary
Joint Committee of Public Accounts and Audit
PO Box 6021
Parliament House
Canberra ACT 2600

Dear Mr Brunoro

During the annual hearing with the Commissioner of Taxation on 14 September 2012, I undertook to confirm with the secretariat whether the ANAO had conducted a performance audit into the ATO's administration of the superannuation guarantee charge. I also undertook to provide the name of the audit report and to indicate its coverage.

The ANAO has undertaken two audits relating to the superannuation guarantee charge. The most recent was Audit Report No. 39 2004-05, *The Australian Taxation Office's Administration of the Superannuation Contributions Surcharge*. Prior to this, the ANAO published Audit Report No. 16 1999-00, *Superannuation Guarantee*. I enclose copies of the reports for your information.

Yours sincerely

Ian McPhee