

## Justified Trust | GST Assurance Program

The ATO has brought GST to the forefront of its Justified Trust GST assurance programs for the Top 100 and Top 1000 taxpayers. With a clear focus on GST processes, systems and controls, it is critical you are able to provide objective evidence that your GST control frameworks are designed and operating effectively.

### Do we have any risk issues with our GST systems, controls and process?



#### Gap analysis

The ATO has now finalised its 'GST Governance, Data Testing and Transaction Testing Guide'  
**Find the gaps in your tax control framework and define the actions, timelines and costs to resolve**



#### GST control testing

The ATO expects that your GST controls are both *designed effectively* and *operating effectively*  
**Prove that your controls are effective in their design and operation by providing objective evidence through testing**



#### GST technical treatment

A robust tax control framework should minimise the risk of incorrect GST treatment  
**Test the GST technical treatment of your significant and new transactions**

### What steps can we undertake to prepare for the ATO?



#### Comparison of accounting & GST figures

The ATO expects that accounting & GST figures will broadly align  
**Identify and document an explanation for all differences found**



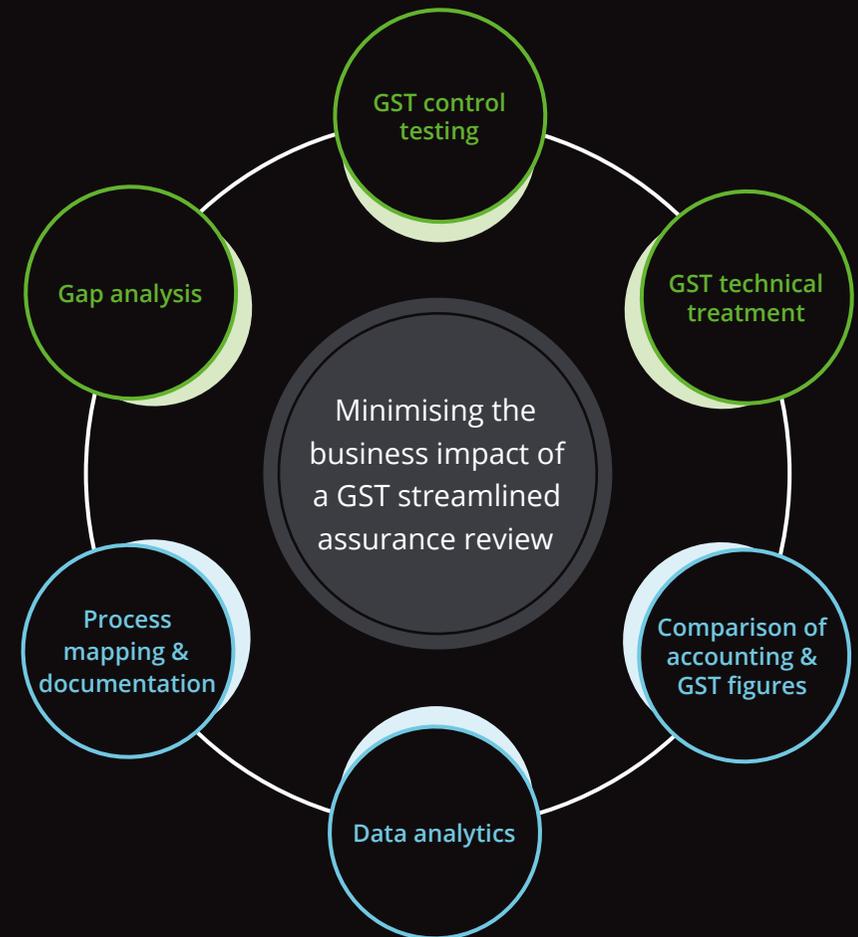
#### Data analytics

The ATO will test 100% of ~3 months of transactional data, to test for weaknesses in GST controls  
**Be confident in the outcomes of ATO tests by undertaking regular data testing**

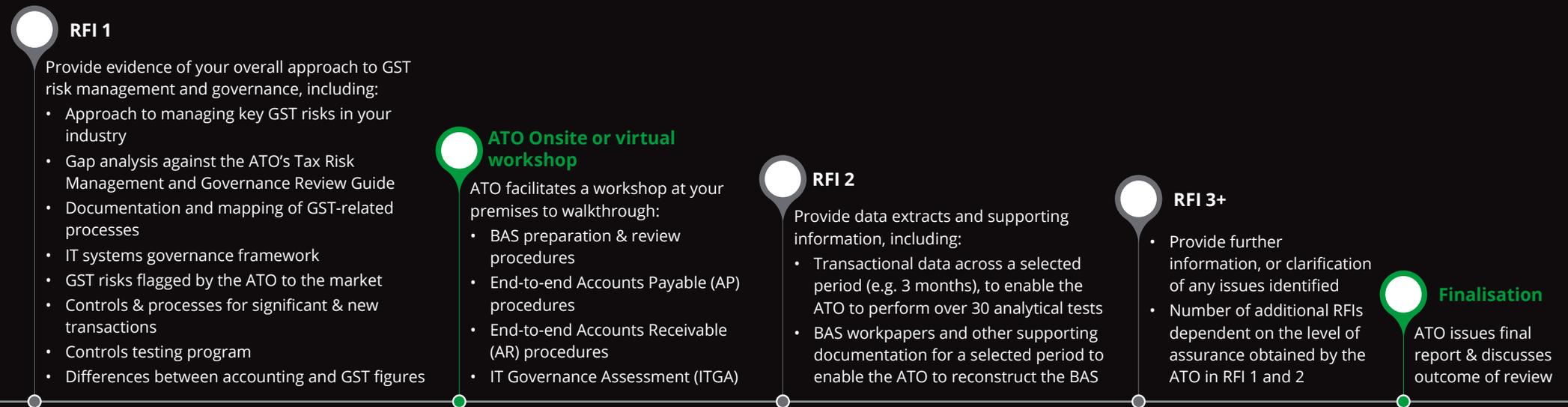


#### Process mapping & documentation

Accurate GST reporting relies on numerous systems and processes  
**Generate complete and defensible documentation of your processes**

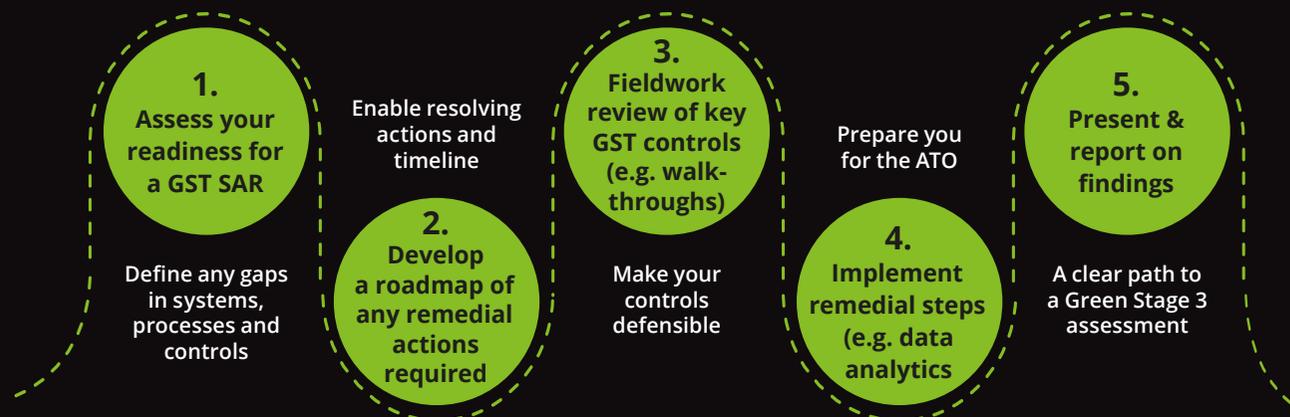


## What will the ATO's streamlined assurance review process seek?



## How can we help you prepare?

Assess your 'readiness' for a GST SAR with an independent assessment tailored to suit your business and operations. Complement your existing controls testing through the application of relevant activities:



## Be ready for the ATO's GST SAR assessment

Be able to generate defensible objective evidence that your systems, processes and controls support the GST assurance program.

Demonstrate the measures you have taken to achieve Justified Trust and your commitment to achieving a Green Stage 3 assessment.

Help to minimise exposure to GST risk and effectively manage GST compliance and associated costs.

### Contact us

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