

# The Australian Dispute Resolution Research Network

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## A case for coaching: Influencing cultural change at the ATO \*

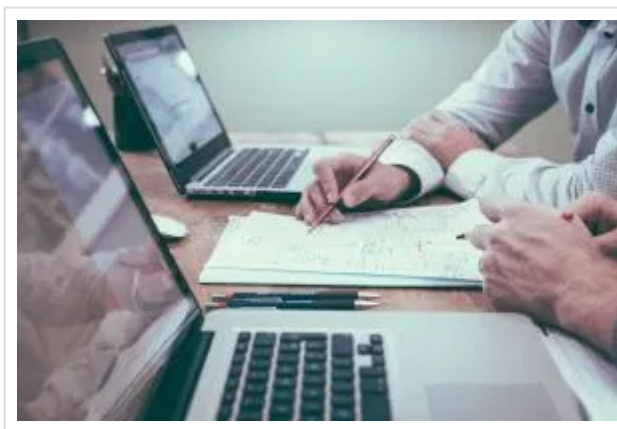
Posted on **06/09/2019** by **Claire Holland**

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\*The views expressed in this paper are those of the authors and do not necessarily reflect those of the Australian Taxation Officer (ATO) or James Cook University (JCU).

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### Dispute Resolution and the ATO

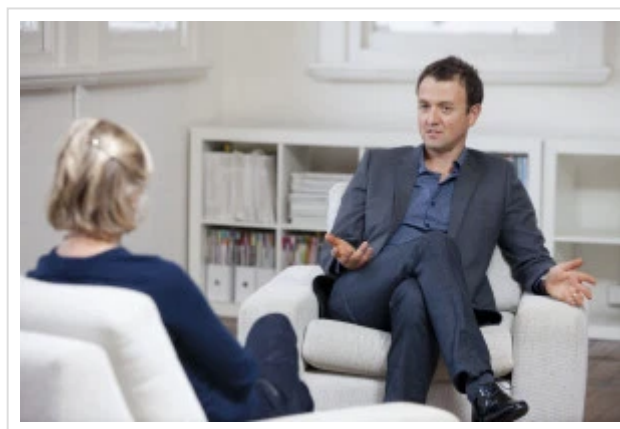
The Australian Taxation Office (the ATO) is one of the leading government agencies utilising Alternative Dispute Resolution (ADR) and has achieved a [substantial reduction in disputes](#)

proceeding to litigation over the last five years. This is largely due to the ATO's sophisticated [Dispute System Design \(DSD\)](#) and the ATO's [internal use of ADR methods](#), including the implementation of initiatives such as in-house facilitation (mediation), the dispute assist program, and independent review. Hoyer and Holland are proposing to trial a coaching model specifically designed for ATO operatives (auditors and objections officers) to build their dispute resolution capacity and improve the way in which they deal with tax disputes. It is envisaged this coaching model will complement the ATO's toolkit for resolving tax disputes, and influence positive cultural change within the ATO.

Resolving tax disputes earlier saves time and costs for taxpayers and the ATO, and provides certainty for taxpayers. More importantly, if the taxpayers perception of the dispute resolution process is fair, then they are more likely to have a positive attitude toward the ATO and are more likely to meet their taxation obligations voluntarily.

Since 2013, the ATO has been undergoing a [comprehensive program of reinvention](#) a central theme of which has been fair, efficient and timely dispute resolution approaches in its interactions with taxpayers. The [ATO disputes policy](#) has comprehensive key principles of dispute management to promote a resolution culture based on effective communication, genuine engagement, collaboration, and strategies that are fair and proportionate to the matters in dispute, as well as leading to early resolution at minimal cost. The ATO has been [recognised as having an effective DSD](#) and possessing many best practice principles. However, [some deficiencies have been identified](#); one such deficiency being inadequate staff training on conflict management. In addition, the ATO has been subjected to much adverse public attention in regard to its handling of disputes particularly in relation individual and small business taxpayers.

Conflict coaching has the potential to support ATO operatives to develop greater competency, confidence and understanding of choices that they can make that will meet the key principles of the ATO disputes policy.



### **Can conflict coaching assist?**

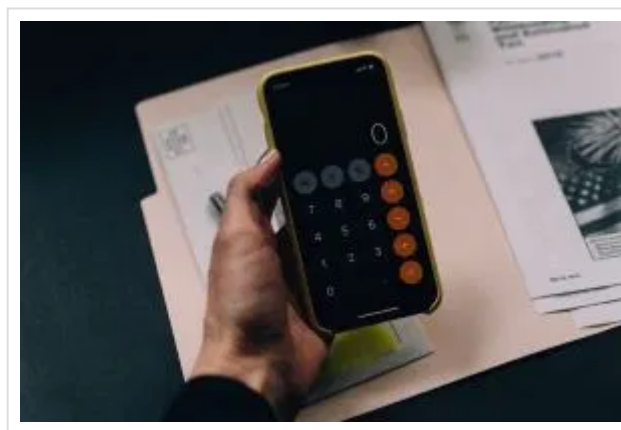
[Coaching](#) is a term used to define a wide variety of activities. In the literature, coaching has been described as a conversation one person has with another to help them move forward or create change. Coaches work with individuals and groups to achieve their desired outcomes and it unlocks a person's potential to maximize their own performance. Jones and Brinket define conflict coaching as a process for the purpose of developing the disputants (the clients)

conflict-related understanding, intervention strategies and interaction skills.[1] Hardy and Alexander, principals of Conflict Coaching International, state that conflict coaching is provided by a conflict specialist whose role it is to assist the client to develop

- 1) clarity about the conflict situation;
- 2) greater understanding of their own and other people's needs and goals;
- 3) identify and evaluate their choices for moving forward;
- 4) develop confidence about managing conflict and achieving their goals; and
- 5) increase their conflict management skills so that they can constructively engage in conflict.[2]

The focus of the conflict coaching process is on assisting the individual to become clearer and more confident about their conflict situation. In the ATO context, this includes supporting ATO operatives to analyse their own behaviour and develop a greater understanding about what choices they can make in the situation that could result in a positive outcome for the taxpayer and the ATO in line with the key principles of the ATO disputes policy.

Freedman suggests that when working in complex adaptive systems, such as the healthcare sector, conflict coaching can be used to support conflict transformation or management, rather than focusing on resolution. Orientating the purpose of the coaching is important to ensure the coaching model, and style are best 'fit for purpose'. An adapted coaching model drawing on the REAL Conflict Coaching process and incorporating Ury's 7 step negotiation preparation[3] will be developed and trialed with ATO operatives to determine if coaching is an effective process to support a conflict transformation mindset that results in greater positive tax dispute outcomes for the taxpayer and the ATO.



### **Orientating Conflict Coaching for the ATO context**

To research the effectiveness of this coaching model, a research project will be conducted that employs a holistic approach to examine the model from all stakeholders' perspectives. This research project seeks to understand whether:

- the coaching model is effective in ensuring the ATO operative coachees are applying interest-based negotiation skills (considering the taxpayers interests, alternatives, all options for resolution, ATO policy and effectively communicating) when negotiating with a taxpayer;
- the coaching model is effective in improving the ATO operative coachees' dispute resolution capacity and if they will self-assess any changes in attitudes, beliefs or values as a result of the coaching; and,
- the coaching model can be implemented in other large government and non-government organisations.

This research will:

- contribute to the growing body of knowledge on one-on-one dispute resolution methods;
- evaluate the coaching model's effectiveness in improving the coachees dispute resolution capacity and achieving genuine cultural change; and,
- provide a basis for discussion for the implementation of this type of coaching model in other large government and non-government organisations.

Holland and Hoyer have recently presented at the National Mediation Conference in Canberra in April and will soon publish a paper outlining their research, Holland, C. & Hoyer, T (2019 – under review) A case for coaching: Influencing cultural change at the ATO.



[1] Jones T.S. & Brinkert R. *Conflict Coaching: Conflict Management Strategies and Skills for the Individual*, (2008) Sage, Los Angeles, CA.

[2] Samantha Hardy and Nadja Alexander (2014) *Beyond Mediation: How conflict coaching can enhance your practice*, Journal on 3<sup>rd</sup> Asian Mediation Association Conference.

[3] Roger Fisher and William Ury, (1991) *Getting to Yes – Negotiation agreement without giving in*, Second Edition, Penguin books.

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**About Claire Holland**

Claire is the Director and lecturer in the Master of Conflict Management and Resolution Program at James Cook University. Her research interests include mediation and conflict resolution processes, interfaith dialogue, coaching and capacity building, and wellbeing in the law. She is a practicing Nationally Accredited Mediator under the Australian Standards (NMAS) with the Queensland Dispute Resolution Branch, and a certified conflict coach with Conflict Coaching International (CCI).

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