TADAT Application Note No. 2-09/2016

Profile of a TADAT Assessment Team and its Responsibilities—a Summary

*Issued by the TADAT Secretariat. **Readers are advised to refer to the TADAT Field Guide** (downloadable at www.tadat.org) or contact the TADAT Secretariat (Secretariat@TADAT.org) for further clarification.*

Key objective	Provide guidance to stakeholders on a TADAT assessment team's general profile and its responsibilities.
References	TADAT Field Guide p. 8, and the TADAT Assessor Training Strategy and Program..

Background

- The purpose of a TADAT assessment is to objectively assess, using a standardized and evidence-based methodology, the health (strengths and weaknesses) of key components of a country's system of tax administration and its level of maturity in the context of international good practice. A TADAT assessment provides a baseline that informs country authorities on areas in need of improvement so that they can prioritize, plan and sequence responses/interventions—the interventions may include a mix of policy and administrative measures.
- A TADAT assessment is initiated by country authorities (for example, Ministry of Finance or tax administration) either singularly or jointly with partner agencies (development partner, international agency or private sector entity).

  (A formal request from the client country is required, and the TADAT Secretariat (TS) must be notified on all assessment requests)

1. What is the typical composition of a TADAT assessment team?

- An assessment team typically comprises 3 or 4 trained assessors (could be more), one of whom is the designated team leader. The trained assessors are responsible for determining the TADAT assessment ratings.
- The team shall include at least one (but preferably two or more) trained assessor(s) with at least five years of tax administration experience.
- The team leader must be a trained TADAT assessor who has: (i) led at least five technical assistance mission teams and participated in at least one TADAT assessment; or (ii) participated as a trained assessor in at least three TADAT assessments and taken the leadership training course.
- The team may also include some analysts in a supporting role to assist in data collection, evidence gathering, and analysis—the analysts cannot be involved in determining TADAT assessment ratings.

2. What are the key tasks and responsibilities of the assessment team?

- **Team leader:**
  - Formal communication with the client country (at least 6 – 8 weeks prior to the assessment visit) on various issues including confirmation of assessment dates, request for nomination of a client country's focal point/counterpart, logistics, sending the pre-assessment questionnaire to the focal point and undertaking preliminary research about the country.
  - Allocate Performance Outcome Areas (POAs) responsibility to team members (including self) for purposes of assessment, leading discussion sessions with the authorities and write-up.
  - Assign evidence collation and consolidation responsibilities to one team member who is backed up by an alternate—this approach has been found to be very productive with team members confirming receipt or absence of evidence through one focal point who is constantly liaising with the client country's focal point.
  - Ensure (through team discussion and validation with the authorities) that a quality draft Performance Assessment Report (PAR)—in English—is prepared out of inputs by team members, taking due care that the report is internally consistent and free of error. Appropriate arrangements must be made to translate the PAR into the client country's official language before delivery and preparation for the exit meeting.
  - Deliver the draft PAR—using a transmittal letter—to the authorities 24 hours before the exit meeting, and lead the presentations at the exit meeting. The same draft PAR should be sent to the TS for initial review. The authorities should be informed that the final PAR will be shared, on a confidential basis with the TADAT Steering Committee. *Note: the minister responsible for tax administration or the chief executive of the client country's may want a one-on-one pre-plenary session meeting with the team for a brief on its findings.*

- Invite the country (during the exit meeting) to provide written comments to the draft PAR within 21 days of the meeting, which comments will be incorporated into the PAR as appropriate—the team leader will follow up to ensure that comments are received, even if it is a '*no comment*' response.
- **Evaluations**: Request an evaluation of the assessment team by the authorities using the form in Appendix 5 of the TADAT Field Guide (p. 128) and request them to send it to the TS (secretariat@tadat.org); and evaluate the assessment team members' performance using the form in Appendix 6 of the Field Guide (p. 130) and send it to the TS (secretariat@tadat.org).
- Deliver the evidence (in soft or hard copy) to the TS for reference and secure storage.
- Revise the PAR, in light of comments from the authorities, and send to the TS for review and certification. The TS and the team leader will work closely to ensure that the final PAR meets required standards.
- Transmit the certified PAR (within 45 days after the exit meeting) to the client country authorities with a request that it be published in the public domain—and inform the TADAT Secretariat on the decision of the authorities.

- **Team members:**
  - Participate fully in the in-field and post-field TADAT assessment discussions and activities under the direction of the team leader.
  - Specifically, lead discussions with country authorities, and score dimensions and indicators allocated by the team leader.
  - Provide written input on the POAs allocated by the team leader for integration into the draft (and ultimately the final) PAR, in a timely and professional manner.

3. What are the key deliverables of the assessment team?

- There are two key deliverables:
  - A draft PAR to be submitted to the authorities 24 hours before the exit meeting;
  - A final PAR to be submitted to the authorities after it has been reviewed and approved by the TS.
- The PAR must be submitted in English and, as appropriate, in the official language of the client country.