

Title of the Work:

Application example of the 7 (seven) steps to integrate Strategy, GRC, and IRM,

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Example of application of the 7 (seven) steps for integration of Strategy, Compliance Risk Management - GRC, and Institutional Risk Management - IRM,

To illustrate the application of the flow composed of the 7 (seven) steps for integration of Strategy, Compliance Risk Management - GRC, and Institutional Risk Management - IRM, a hypothetical example (with fictitious information) will be developed here for the Tax and Customs Administration - TCA of a also fictitious country: Altavia.

This flow was originally proposed in the article, by the same author, **“Tax and Customs Compliance Risk Management and Institutional Risk Management: Concepts, Similarities, Differences and Integration with Strategy”** (2023).

Step 1. Establishment of the Organizational Strategic Context

For the elaboration of its Strategic Planning for the cycle 2024 to 2027, the TCA of Altavia decided to apply the 7 steps for integration between Strategy, GRC, and IRM.

Starting, thus, with the Establishment of the Organizational Strategic Context, the team responsible for conducting the strategy development process, with the support of the institution's technical areas, initially promoted research and collected information related to the organization's external environment (cultural, political, legal, regulatory, technological, financial, among others). In addition, it forwarded surveys and conducted interviews to gather the perceptions of relevant external stakeholders, especially to understand their evaluation of the products and services offered to them and their level of confidence regarding how the TCA manages the tax and customs system of Altavia.

For the analysis of the internal environment, alongside the collection and evaluation of strategic risks previously identified and monitored by the TCA, the results of previously conducted opinion surveys and assessment reports prepared by missions from international organizations regarding the TCA of Altavia were sought. Additionally, specific surveys addressed broadly to the three organizational levels (strategic, tactical,

and operational) sought to identify the organization's main strengths and weaknesses, as well as opportunities and threats.

From this diligently conducted activity by the team, important evidence about the context was collected, among which the following stand out:

- **External Context I:** There is a growing social demand for public services in the country. In view of this, the public budget defined for the coming years indicates that fiscal balance should occur more through increased tax revenue than through reduction of public expenses. However, there is no room for legislative changes that result in the creation of new taxes, or increase in rates, or broadening of the tax base to increase tax revenues. The action, therefore, of the TCA of Altavia will play a fundamental role in the challenge of increasing revenue without creating or increasing taxes.
- **External Context II:** A recently completed opinion survey aimed to identify the attitude of the population, stratified into 5 age groups, regarding the importance of paying taxes and their confidence in the TCA. What was observed is that younger populations, especially those in the age group of 20 to 25 years, showed little confidence in how the TCA operates and have a greater propensity to think it is "acceptable not to pay taxes if given the opportunity" and equally acceptable "to acquire irregularly imported goods if the price is lower".
- **External Context III.** At the same time that the TCA has recorded an increase in the seizure of irregularly imported goods and in the seizure of narcotics and weapons destined for other countries through customs operations, there has been public pressure to ensure greater fluidity of customs clearance, reducing the retention time of imported and exported goods for inspection purposes, thus reducing costs and increasing the country's competitiveness with a view to favoring the Trade Balance.
- **Internal Context I.** The TCA of Altavia still does not calculate the tax gap. The information necessary for this calculation is managed by a separate public agency and there is no legislation or agreement that allows the TCA to access them.
- **Internal Context II.** The vast border territory (especially the land border) is a challenge for customs control by the TCA. Another difficulty refers to the small number of scanners at ports.
- **Internal Context III.** The TCA has a highly skilled workforce. This has allowed for constant innovations in the products and services offered and in the improvement of the institution's internal processes. Recently, the TCA offered a significant number of spots in Postgraduate and Master's courses focused on Data Science and Big Data, and the results can already be seen with the increasingly constant availability of applications involving the use of Artificial Intelligence. There is great potential for streamlining, optimization, and automation of work processes, most of which are already mapped out.
- **Internal Context IV.** There is a full conviction among the internal public that the actions implemented, the innovative solutions developed, and the results achieved by the TCA are not adequately disclosed externally. It is perceived, therefore, that some criticisms made of the TCA could be avoided if there were better dissemination, especially of actions aimed at improving the User Experience (UX).

Step 2. Identification, Analysis, and Prioritization of Major Strategic Risks (institutional and compliance)

Upon completion of Step 1, those responsible for conducting the strategy development process formed teams composed of individuals with technical expertise and individuals capable of handling data and information (statisticians and data scientists) to identify and analyze risks related to the internal and external contexts determined.

Applying specific techniques for identification and analysis, risks were identified, described, had their causes investigated, and consequences estimated. After quantifying their levels (based on their probability of occurrence and impact on TCA), the most relevant risks (determined from previously defined objective criteria, such as risk appetite) were as follows:

- General Context Risk I.

Risk Event: Insufficient influx of resources to meet the budget forecast.

Causes: Non-compliant behavior regarding tax obligations by taxpayers; lack of knowledge of tax gaps; or inefficiency of TCA.

Impact/Consequence: Failure to meet the country's social demands.

Classification: This risk statement encompasses a **compliance risk**, which is caused by taxpayer behavior, and **also an institutional risk**, whose cause is the absence of installed capacity to calculate the tax gap and the inefficiency of TCA.

- General Context Risk II.

Risk Event: Non-compliance with tax and customs obligations by taxpayers and foreign trade actors.

Causes: Undue strengthening of the perception that tax evasion, smuggling, and contraband are morally or socially accepted.

Impact/Consequence: Perception of injustice by those who comply with their obligations, reduction in taxes paid, and loss of society's confidence in TCA.

Classification: This is a **compliance risk**, as the cause is taxpayer behavior.

- General Context Risk III.

Risk Event: High times related to international trade flow.

Causes: Need for verification of compliance and the manner in which this verification is conducted.

Impact/Consequence: Losses to the competitiveness of national products in international trade, higher costs for imports, damage to the country's international image, and loss of society's confidence in TCA's performance.

Classification: It is an **institutional risk**, since the cause is the verification process currently implemented.

- General Context Risk IV.

Risk Event: Increase in the volume of drugs, narcotics, and weapons in circulation in the country, whether destined for the domestic market or simply passing through to abroad.

Causes: High added value of these goods and difficulty in monitoring the vast territorial extent of the border (land and maritime).

Impact/Consequence: Insecurity of the population, damage to the country's image, and loss of society's confidence in TCA's performance.

Classification: This risk statement encompasses a **compliance risk**, caused by the deliberate importation of illicit products, and **also an institutional risk**, whose cause is the challenge that the border monitoring process represents for TCA.

- General Context Risk V.

Risk Event: Society's lack of knowledge about the actions, solutions, and results delivered by TCA.

Causes: Insufficient or nonexistent accountability or disclosure.

Impact/Consequence: Loss of society's confidence in TCA.

Classification: This is an **institutional risk**, as the cause is the process of accountability and transparency.

Step 3. Definition of Outcome Objectives

Given the contexts identified in Step 1 and the Risks identified, analyzed, and initially prioritized in Step 2, the team leading the Strategic Planning process proposed, and the senior management of TCA approved, the following Outcome Objectives (which will compose the organization's Strategic Map), accompanied by their contexts (descriptive and identified risks):

Outcome Objective 1 (OO1). Meet the budgetary demand for tax resources.

Description:

Given the increasing social demand for public services in our country, the public budget defined for the coming years indicates that increasing tax revenue will be crucial for fiscal balance. There is no room for legislative changes that involve creating new taxes, increasing tax rates, or expanding tax bases to increase taxes. Thus, our efficient performance will play a fundamental role in addressing this challenge, especially in light of the increasing public perception that it is not acceptable to avoid paying taxes if given the opportunity and that smuggling and contraband are also reprehensible and harmful to the country's economy, security, and even the population's health.

Risks involved:

- Risk OO1.1 (ratification of General Context Risk I)

Risk Event: Insufficient influx of resources to meet the budget forecast.

Causes: Non-compliant behavior regarding tax obligations by taxpayers; lack of knowledge of tax gaps; or inefficiency of TCA.

Impact/Consequence: Failure to meet the country's social demands.

Classification: This risk statement encompasses a **compliance risk**, which is caused by taxpayer behavior, and **also an institutional risk**, whose cause is the absence of installed capacity to calculate the tax gap and the inefficiency of TCA.

- Risk OO1.2. (ratification of General Context Risk II)

Risk Event: Non-compliance with tax and customs obligations by taxpayers and stakeholders.

Causes: Undue strengthening of the perception that tax evasion, smuggling, and contraband are morally or socially accepted.

Impact/Consequence: Perception of injustice by those who comply with their obligations, reduction in taxes paid, and loss of society's confidence in TCA.

Classification: This is a **compliance risk**, as the cause is taxpayer behavior.

Outcome Objective 2 (OO2). Enhance the agility and security of Foreign Trade.

Description:

While TCA has recorded an increase in the seizure of irregularly imported goods and narcotics and weapons destined for abroad through inspections of foreign trade operations, there has been public pressure to ensure greater customs clearance fluidity by reducing the retention time

of imported and exported goods for inspection purposes, thereby reducing costs and increasing the country's competitiveness in International Trade Balance. The vast border territory, combined with the insufficient resources at our disposal (a small number of scanners at ports), and the growing public perception that it is "acceptable to acquire irregularly imported goods if the price is lower" represent significant challenges for customs control by TCA.

Risks involved:

- Risk OO2.1. (ratification of General Context Risk III).

Risk Event: High times related to international trade flow.

Causes: Need for verification of compliance and the manner in which this verification is conducted.

Impact/Consequence: Losses to the competitiveness of national products in international trade, higher costs for imports, damage to the country's international image, and loss of society's confidence in TCA's performance.

Classification: It is an **institutional risk**, since the cause is the verification process currently implemented.

- Risk OO2.2. (ratification of General Context Risk IV).

Risk Event: Increase in the volume of drugs, narcotics, and weapons in circulation in the country, whether destined for the domestic market or simply passing through to abroad.

Causes: High added value of these goods and difficulty in monitoring the vast territorial extent of the border (land and maritime).

Impact/Consequence: Insecurity of the population, damage to the country's image, and loss of society's confidence in TCA's performance.

Classification: This risk statement encompasses a **compliance risk**, caused by the deliberate importation of illicit products, and **also an institutional risk**, whose cause is the challenge that the border monitoring process represents for TCA.

Outcome Objective 3 (OO3). Boost society's confidence in the way TCA operates.

Description:

Society's confidence in how we manage the tax and customs systems is something that must be constantly expanded. We are convinced that the actions implemented, the innovative solutions developed, and the results achieved by us are relevant. Thus, improving our accountability and external disclosure is an urgent measure.

One point that still generates dissatisfaction is the long response time to taxpayer demands, such as refund requests or legal consultation processes. These two cases lead the occurrences recorded in the Ombudsman's office.

In addition to this disclosure, it is necessary to reverse the observed trend, especially in the younger population, that tax evasion, smuggling, and contraband are morally or socially acceptable, which can lead to a perception of injustice by those who comply with their obligations, strongly affecting society's confidence in our performance.

Risks involved:

- Risk OO3.1. (ratification of **General Context Risk V).**

Risk Event: Society's lack of knowledge about the actions, solutions, and results delivered by TCA.

Causes: Insufficient or nonexistent accountability or disclosure.

Impact/Consequence: Loss of society's confidence in TCA.

Classification: This is an **institutional risk**, as the cause is the process of accountability and transparency.

- Risk OO3.2. (ratification of **General Context Risk II).**

Risk Event: Non-compliance with tax and customs obligations by taxpayers and stakeholders.

Causes: Undue strengthening of the perception that tax evasion, smuggling, and contraband are morally or socially accepted.

Impact/Consequence: Perception of injustice by those who comply with their obligations, reduction in taxes paid, and loss of society's confidence in TCA.

Classification: This is a **compliance risk**, as the cause is taxpayer behavior.

- Risk OO3.3.

Risk Event: Long waiting times for taxpayers regarding their demands (such as refund requests or legal consultation processes).

Causes: High volume of demands, limited resources, and the manner in which these analyses are conducted.

Impact/Consequence: Dissatisfaction of taxpayers, damage to TCA's image, and loss of society's confidence in how TCA manages the national tax and customs system.

Classification: This is an **institutional risk**, as the cause is the resources and the method of analysis of the high volume of demands.

Step 4. Breakdown into Internal Process Objectives

Once the Outcome Objectives have been defined, the team leading the Strategic Planning process gathered new teams composed of representatives from technical, tactical, and operational levels to discuss and define the key activities that TCA, through its internal processes, should undertake to respond to the context and primarily to the risks (of compliance or institutional nature) identified, analyzed, and prioritized in relation to the Outcome Objectives.

The contexts identified in Step 1 and Step 2, as well as the strategic risks identified based on the declared Outcome Objectives, form the operational context that can be supplemented here for the definition of Internal Process Objectives.

Thus, considering the Outcome Objectives (their contexts and risks), the following Internal Process Objectives were submitted by the team leading the strategy development process to senior management, who approved them.

Note: for didactic purposes, to facilitate the tracking of reasoning, the **breakdown of Outcome Objectives into Internal Process Objectives will be demonstrated only for Outcome Objective 1: Meeting the demand for tax resources.**

Internal Process Objective 1 (IPO1). Understanding the potential revenue (promoting revenue estimates and gap analysis) and monitoring the evolution of actual revenue collected.

Description:

Since there is no room for revenue increase through tax increases, TCA's action is fundamental and should focus on reducing the tax gap, which is the difference between potential revenue and actual revenue. Thus, the starting point is to equip TCA with the capacity to assess this tax gap and monitor the evolution of actual revenue towards potential revenue.

Risks involved:

- Risk IPO1.1:

Risk Event: unclear identification of priority areas of action to bring actual revenue closer to potential revenue.

Causes: due to the unknown tax gap (general, by economic sector, by geographical region, etc.).

Impact/Consequence: hindering the achievement of revenue targets by not knowing the taxes, sectors, or segments with the greatest difference between what is actually collected and the potential.

Classification: this is an **institutional risk**, as it is caused by the absence of an internal process or activity.

Internal Process Objective 2 (IPO2). Enhance integrated knowledge about the compliance behavior of taxpayers and stakeholders and act appropriately and specifically in relation to each behavior (facilitating, supporting, monitoring, demanding).

Description:

One of TCA's main responsibilities is to promote tax and customs compliance. To do so, it must define strategies aimed at changing the compliance behavior of taxpayers and stakeholders who do not fulfill their tax and customs obligations. These strategies must be specifically defined for each type of behavior (difficulty in compliance, compliance only if perceived, deliberately not complying). Therefore, having the ability to identify taxpayers' behavior, which is directly influenced by intrinsic factors related to them, is an essential measure for TCA.

Risks involved:

- Risk IPO2.1:

Risk Event: unable to act specifically in the face of each compliance behavior.

Causes: inability to identify compliance behaviors based on the intrinsic factors of each taxpayer or stakeholder in foreign trade.

Impact/Consequence: impair procedural justice perceived by taxpayers and stakeholders in foreign trade, negatively influence their compliance behavior, with significant damage to revenue and the institution's image.

Classification: this is an **institutional risk**, as it is caused by the absence of a work process or activity.

Internal Process Objective 3 (IPO3). Achieve efficiency/agility in collecting constituted tax credits.

Description:

The constitution of tax credits occurs through self-declaration (when taxpayers assess and declare their taxes in the various declarations defined by TCA) or through direct action by TCA (in audit procedures). Once the tax credit is constituted, TCA must act to ensure that it is quickly converted into funds entering the public coffers. Factors such as mere default and administrative or judicial discussion of the tax can delay this entry. Therefore, seeking efficiency in work

processes aimed at the effective collection of constituted tax credits is an important measure to be implemented.

Risks involved:

- Risk IPO3.1:

Risk Event: non-conversion of constituted tax credits and effective entry of funds into the public coffers.

Causes: low efficiency of AT&A in its collection, or in the resolution of administrative disputes, or in the monitoring of judicial disputes.

Impact/Consequence: losses in effective revenue due to delays or non-entry of funds into the public coffers.

Classification: this is an **institutional risk**, as it is caused by the inefficiency of a work process or activity.

Step 5. Breakdown into People, Resources, and Development Objectives

Similar to what was done in Step 4, now considering all the context and risks identified so far, the People, Resources, and Development Objectives can be defined.

Thus, the team leading the Strategic Planning process convened new teams composed of representatives, especially from the support areas of TCA, at the tactical and operational levels, to discuss and define the key competencies and resources to be strengthened for the operation of internal processes towards the Internal Process Objectives and, consequently, towards the Outcome Objectives.

Considering the Outcome Objectives and the Internal Process Objectives, as well as their contexts and risks, the following People, Resources, and Development Objectives were submitted by the team leading the strategy development process to senior management, who approved them.

People, Resources, and Development Objective 1 (PRDO1). Develop the team's data analysis capability.

Description:

Given the need for TCA to increasingly handle a significant volume of information from various sources and extract knowledge from these data (such as determining the tax gap), developing data analysis capabilities is a necessary measure.

Risks Involved:

- Risk PRD1.1:

Risk Event: insufficient installed capacity at TCA for adequate data and information processing and analysis.

Causes: necessary competencies for these analyses not being observed in the recruitment processes of new employees or due to a lack of specific training in sufficient numbers towards these competencies.

Impact/Consequence: impacts on the creation and development of institutional intelligence, preventing important knowledge from being available to TCA (such as the tax gap).

Classification: this is an **institutional risk**, as it is caused by the inadequacy or insufficiency of a work process or activity.

People, Resources, and Development Objective 2 (PRDO2). Develop the collection, consolidation, and integration of information regarding the compliance behavior of taxpayers and interveners in foreign trade.

Description:

Considering that TCA's actions must be carried out through strategies and treatment measures specifically targeted at the different compliance behaviors of taxpayers and interveners, it is necessary to strengthen cooperation between TCA's technical areas, encourage the exchange (internal and external) of information, knowledge, and analysis techniques, and stimulate innovation and knowledge management in order to lead to the necessary integrated understanding of taxpayers' and interveners' compliance behavior.

Risks Involved:

- Risk PRD2.1:

Risk Event: inability to understand the compliance behavior of taxpayers and interveners in foreign trade.

Causes: non-existent, insufficient, non-integrated collection and management of information regarding taxpayers/interveners compliance with tax and customs obligations, and their interaction with TCA.

Impact/Consequence: inability to implement specific and adequate treatment strategies and measures for each compliance behavior, leading to approach errors (for example, applying severe sanctions and penalties to a taxpayer who attempted to comply with a certain obligation and failed), regardless of behavior change towards compliance, and reducing procedural justice perceived by society regarding TCA's actions.

Classification: this is an **institutional risk**, as it is caused by the inadequacy or insufficiency of a work process or activity.

People, Resources, and Development Objective 3 (PRDO3). Improve the management of priority work processes to achieve greater efficiency through their review, optimization, and automation.

Description:

Promoting adequate management of internal processes (as well as project management and risk management) is necessary to ensure that TCA operates economically, efficiently, effectively, and ethically.

Thus, having identified the work processes with the greatest impact, demand, or deficiencies regarding the needs of taxpayers or interveners in foreign trade, TCA must act to improve the organization and rationality of its activities by reducing and automating repetitive tasks and by seeking and implementing innovative solutions (technological and non-technological).

Risks Involved:

- Risk PRD3.1:

Risk Event: internal processes not rationalized, optimized, or without the necessary resources or controls.

Causes: absence of a permanent process for reviewing and improving the work processes of the institution.

Impact/Consequence: damage to institutional economy, efficiency, effectiveness, and ethics.

Classification: this is an **institutional risk**, as it is caused by the absence, inadequacy, or insufficiency of an internal process or activity.

With the Outcome Objectives, Internal Process Objectives, and People, Resources, and Development Objectives approved, they were reproduced on the Strategic Map as annexes I and II.

Note: Annexes I and II aim to facilitate understanding, based on the graphical representation of what was developed in this example. This is not the construction of a complete Strategic Map, as it should also include at least: the Institutional Mission, the Vision of the Future, and the Organization's Values (which were not discussed in this example).

Step 6. Definition of Performance Indicators and Instruments for Monitoring and Critical Analysis of Strategy Development.

Key performance indicators (KPIs) must now be established to measure progress towards outcome, internal process, and risk objectives. KPIs should be regularly monitored, and performance reports should be generated to provide updated information on risk status and the effectiveness of implemented control measures.

The following indicators were proposed and approved:

Perspectiva	Objetivo	Indicadores
Outcome Objectives	Outcome Objective 1 (OO1). Meet the budgetary demand for tax resources.	Indicator OO1.1: Actual Collection/Fiscal Budget established by Law.
		Indicator OO1.2: Actual Collection/Potential Collection.
Internal Process Objectives	(IPO1). Understanding the potential revenue (promoting revenue estimates and gap analysis) and monitoring the evolution of actual revenue collected.	Indicator IPO1.1: Technical cooperation agreements formalized to obtain necessary data for gap determination/Total external cooperation agreements required.
	(IPO2) Enhance integrated knowledge about the compliance behavior of taxpayers and stakeholders and act appropriately and specifically in relation to each behavior (facilitating, supporting, monitoring, demanding).	Indicator IPO2.1: Number of internal processes formally adopting knowledge management measures/Total TCA processes.
		Indicator IPO2.2: Total actions taken to simplify obligations.
		Indicator IPO2.3: Total actions taken to facilitate compliance with tax and customs obligations.
		Indicator IPO2.4: Total actions taken to increase tax presence (deterrence).
		Indicator IPO2.5: Total actions taken to enforce tax and customs obligations.
	(IPO3) Achieve efficiency/agility in collecting constituted tax credits.	Indicator IPO3.1: Average time of debts in collection (by recovery risk classification).
People, Resources, and Development Objectives	(PRDO1) Develop the team's data analysis capability.	Indicator PRDO1.1: Percentage of employees trained in data science per internal process.
	(PRDO2) Develop the collection, consolidation, and integration of information regarding the compliance behavior of taxpayers and interveners in foreign trade.	Indicator PRDO2.1: Number of internal processes formally adopting knowledge management measures/Total TCA internal processes.
		Indicator PRDO2.2: Percentage of people trained in knowledge management per internal process.

	(PRDO3) Improve the management of priority work processes to achieve greater efficiency through their review, optimization, and automation.	Indicator PRDO3.1: Number of priority processes, projects, and objectives analyzed for organization, optimization, and/or risk management.
		Indicator PRDO3.2: Gain in terms of saved working hours due to proposed measures from process optimization work.
		Indicator PRDO3.3: Gains in terms of increased compliance due to proposed measures from process optimization work.

For the dissemination of indicator results and the recording of performance evaluation reports, an electronic dashboard **was developed and made available for wide access on the TCA intranet. A second dashboard, displaying selected indicator results** (especially those linked to Outcome Objectives) and their evaluations, **was also created and publicly available on the TCA website, promoting accountability and transparency.**

Step 7. Definition of Strategic Action Plans

With the internal process and people, resources, and development objectives defined, and related risks identified, it is necessary to establish strategic action plans, which will contain the measures necessary to achieve them (risk treatment stage of the risk management process). It is not proposed here to implement action plans for the direct achievement of outcome objectives, considering that this would result from the achievement of internal process and people, resources, and development objectives.

Internal Process Objective 1 (IPO1). Understanding the potential revenue (promoting revenue estimates and gap analysis) and monitoring the evolution of actual revenue collected.

- **Action Plan IPO1.1: Research and define, among the methodologies aimed at revenue estimation and tax gap determination, the one that best applies to the current tax system in the country, and implement it.**
- **Action Plan IPO1.2: Strengthen technical cooperation and information exchange with other institutions responsible for managing information that TCA will need to carry out revenue estimates and tax gap determination.**

Internal Process Objective 2 (IPO2). Enhance integrated knowledge about the compliance behavior of taxpayers and stakeholders and act appropriately and specifically in relation to each behavior (facilitating, supporting, monitoring, demanding).

- **Action Plan IPO2.1: Define and implement strategies for collecting and consolidating integrated knowledge about taxpayers' behavior.**
- **Action Plan IPO2.2: Implement coordinated and integrated actions, appropriate and specific to each compliance behavior of taxpayers and interveners in foreign trade, in order to boost compliance with tax and customs obligations.**

Internal Process Objective 3 (IPO3). Achieve efficiency/agility in collecting constituted tax credits.

- **Action Plan IPO3.1: Identify, review, optimize, and automate the most relevant work processes for efficiency and agility in collecting tax credits.**

People, Resources, and Development Objective 1 (OPRD1). Develop the team's data analysis capability.

- **Action Plan OPRD1.1: Provide training to develop individuals capable of conducting revenue estimates and tax gap determination.**

People, Resources, and Development Objective 2 (OPRD2). Develop the collection, consolidation, and integration of information regarding the compliance behavior of taxpayers and interveners in foreign trade.

- **Action Plan OPRD2.1: Develop, through the application of knowledge management and data analysis techniques, a central structure for the integrated collection and processing of information generated from the interaction between various work processes of TCA and the taxpayer or intervener.**

People, Resources, and Development Objective 3 (OPRD3). Improve the management of priority work processes to achieve greater efficiency through their review, optimization, and automation.

- **Action Plan OPRD3.1: Provide training to develop individuals capable of managing and improving priority work processes, organizing and rationalizing their activities by reducing and automating repetitive tasks and by seeking and implementing innovative solutions (technological and non-technological).**