

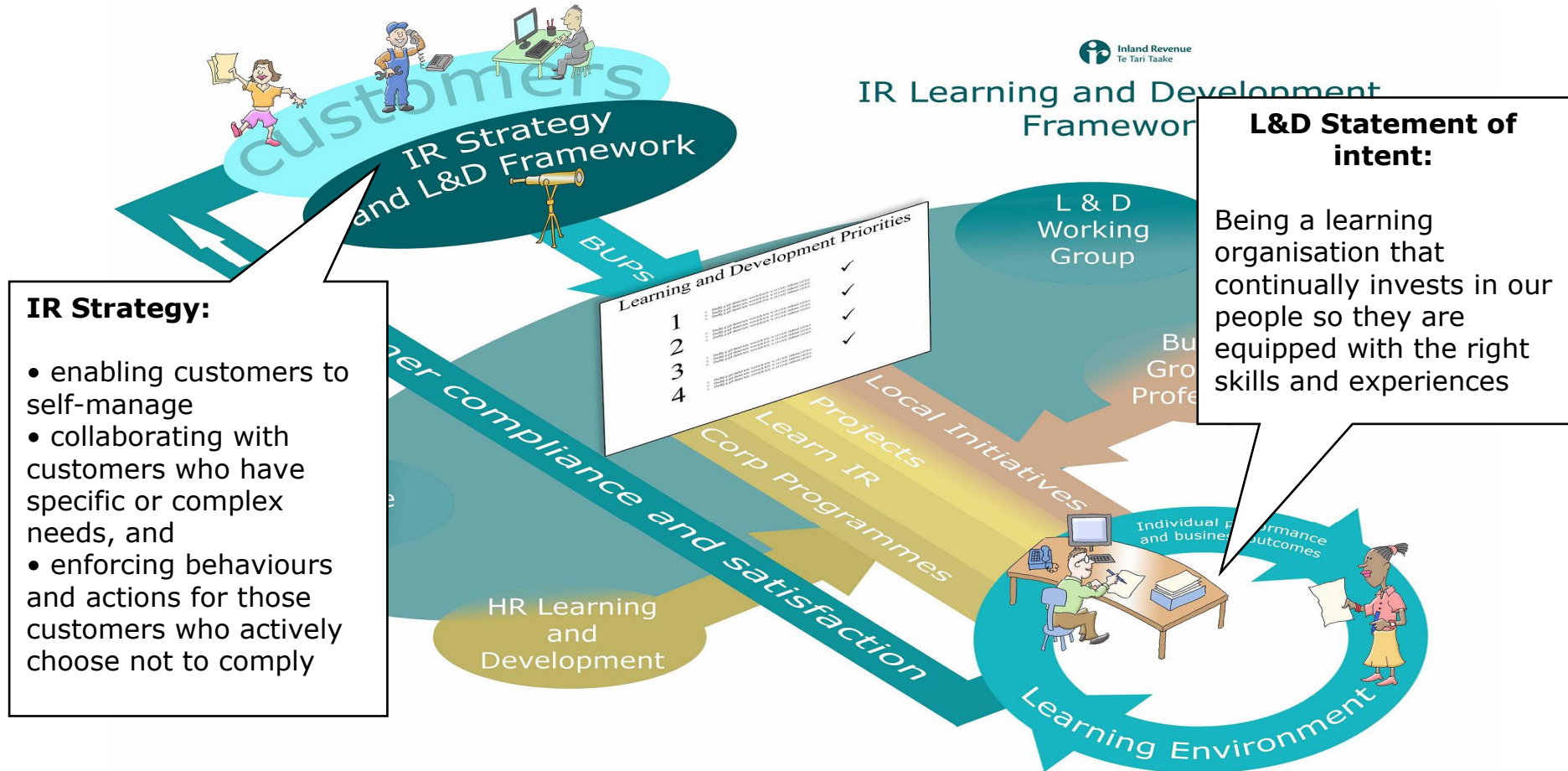


Inland Revenue
Te Tari Taake

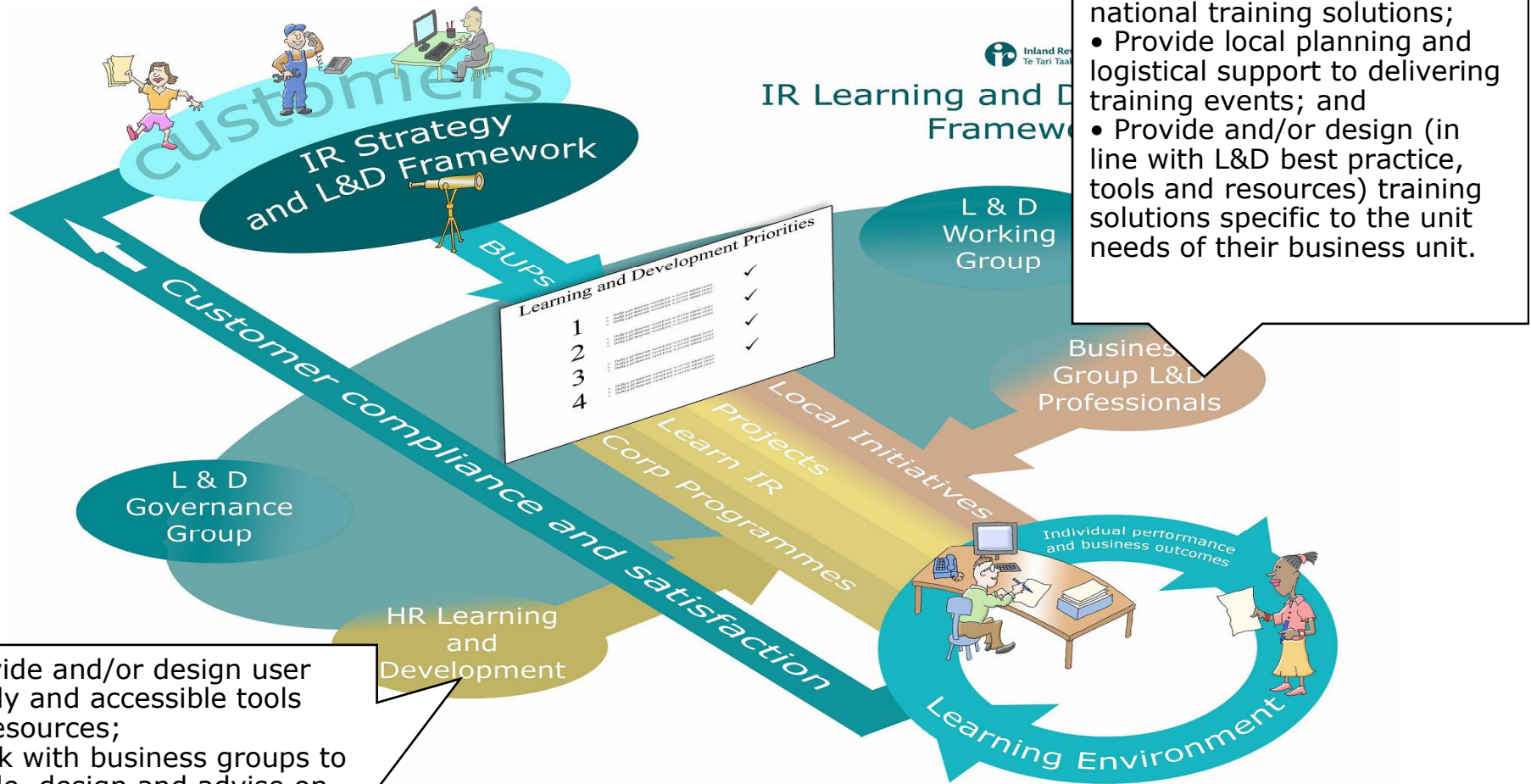
SGATAR Joint Training Programme: Strategic Management of Tax Training:

New Zealand
Oct 2009

Strategic policy for staff training



Organisations responsibilities



- Provide and/or design user friendly and accessible tools and resources;
- Work with business groups to provide, design and advise on effective job specific information; and
- Provide and/or design national training solutions (e.g. e-learning and/or classroom training).

- Provide trainers to deliver national training solutions;
- Provide local planning and logistical support to delivering training events; and
- Provide and/or design (in line with L&D best practice, tools and resources) training solutions specific to the unit needs of their business unit.

Training of trainers

- Current approach:
 1. Presentation skills resources and course
 2. Train the trainer course
 3. Generic facilitation guide
 4. Co-train using subject matter experts and experienced trainers
 5. Secondment opportunities

- Next steps
 1. Building and supporting a trainer community

Presentation skills and resources

- Standard presentation model (4MAT)
- Presentation tips – body language/ dealing with nerves/answering questions etc
- PowerPoint tips
- Workshop details (if applicable)

The screenshot shows a Mozilla Firefox browser window displaying the 'Course: Presentation Skills for IR' page. The page includes a 'Topic outline' section with a sub-section for 'Presentation Skills for Inland Revenue'. Below this, there is a section for '1 Presentation Skills Workshop' which describes a one-day workshop and lists course objectives. A second section, '2 The 4MAT model', describes the 4MAT model and its application. The page also features a 'Related Courses' section with links to 'Practice presenting and receive feedback' and 'Learn how to use PowerPoint'. A callout box on the left points to the 'Learn how to use PowerPoint' link, and another callout box on the right points to the 'Presentation Skills Workshop' section.

Links to related solutions e.g. Toastmasters How to use PowerPoint

Train the trainer

Pre-course assessment – to give an indication of current skills level and whether is appropriate or not

The screenshot shows a Mozilla Firefox browser window displaying the 'Train the Trainer' course page. The page content includes:

- Topic outline:** 'Train the Trainer' course description, learning objectives, and a link to 'Who should attend this training'.
- Pre-course Assessment:** A section titled 'Pre-course Assessment' with a sub-section 'Pre-course Assessment quiz'. A callout box points to this section with the text: 'Assess your learning style and complete the pre-course reading'.
- Pre-course work:** A section titled 'Pre-course work' with a sub-section 'Determine your own learning style' and a link to 'Assess your learning style'.

The browser's address bar shows the URL: <http://learnir.ird.govt.nz/course/view.php?id=35>. The taskbar at the bottom shows various open applications including Microsoft Excel, PowerPoint, and the course page.

Also access to additional resources
Join the Community

Generic facilitators guide

Course: Aspire facilitator resources

1 **Guide for the aspire facilitator**

Traditionally technical experts have delivered aspire courses. However, we want to help make their aspire courses more interactive. These resources give you simple, easy to use suggestions that you can use to make your course more learning effective.

Recommended approach

1. Read the *facilitator's guide to course preparation*
2. Do the suggested preparation steps
3. Read the *Ideas for group exercises* guide and *Tips for keeping energy levels high in the group*
4. Pick out 5 group exercises and 5 tips for energising the group
5. Download the *aspire facilitator guide template*
6. Identify how you would chunk the aspire content, using the headings in the workbook as a guide
7. For each chunk complete the 5 sections in the template

- Facilitator's guide to aspire course preparation (1 page)
- Ideas for group exercises and activities (1 page)
- Tips for keeping energy levels high in the group (1 page)
- aspire facilitator guide template (5 pages)

2 **What the reporting manager will be expected to do to support the learners' skills transfer**

1. Have a meeting with the learner before the course (10 mins)
2. Have a meeting with the learner after the course (10 mins)

Ideally this is a 1:1 meeting but can also be done as part of a team meeting should time be short. If a significant number of the team are doing the course, a team meeting could be a time effective way of having the discussion.

Pre-course discussion objectives

1. why this course is important
2. which parts of the course are especially important
3. how they can apply the knowledge after the course and how the manager can support them with this
4. what might get in their way of applying the knowledge

Post-course discussion objectives

1. why this course was important
2. how confident they are about applying the knowledge now and where they can apply it immediately
3. when they will complete the final assessment, if not already completed
4. how they (jointly) will overcome the barriers to applying the knowledge

- Manager guides to pre and post course discussions (1 page)

3 **What the learner is expected to do before the course**

Before the course

1. The learner and their manager discuss and agree that the competency being addressed is part of their development plan. Note if it is part of their intended role, they need to be in this role within the next 3-6 months.
2. The learner reads the aspire workbook which the facilitator will distribute three weeks before the course. We suggest they use the aspire reading guide so that they get the most from their reading. They need to be prepared and ready to discuss the content at the start of the course.

Training of trainers

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Use of IT/e-learning

1. Learning Management System (LMS)
2. Examples of e-learning

LearnIR

The screenshot shows the LearnIR website interface. At the top, the 'LearnIR' logo is on the left, and navigation links for 'LearnIR | Learning & Development | Help' and a user login status 'You are logged in as Andrea McDonough (Logout)' are on the right. The main content area is divided into several sections:

- My progress in core courses:** A progress indicator for 'H&S' (5 green checkmarks) and 'MIRI' (3 green checkmarks).
- My Course Grades:** A section for viewing grades.
- My Course Bookings:** A section for viewing bookings.
- My Team's Grades:** A section for viewing team grades, with a callout box pointing to 'Fiona Vining'.
- Main Menu:** A list of links including 'Help - My Course bookings', 'Experiencing Active X or Flash errors?', 'I have the Google tool bar installed', and 'How do I update/correct my name?'.
- Course categories:** A list of categories such as 'Required training for all staff', 'Generic skills for individual development', 'People Leaders & Managers', 'Tax & social policy technical', 'Business group specific', 'Desktop & business tools', and 'Functional & technical development'. A callout box points to this section.
- Search capability:** A search bar with the text 'Search courses:' and a 'Go' button. A callout box points to this search bar.
- New Course Listings:** A section with various course announcements, including 'Are you an IR Charter novice or guru?', 'Management 101', 'Integrity Discussion Topics', 'Senior Tax Training Calendar', and 'IETC and Rate Changes'. A callout box points to this section.

Callout boxes provide additional context:

- 'Progress indicator on selected courses' points to the H&S and MIRI progress bars.
- 'Details of my personalised bookings and grades' points to the 'My Course Grades' and 'My Course Bookings' sections.
- 'My team member's grade' points to the 'Fiona Vining' entry under 'My Team's Grades'.
- 'Course categories' points to the 'Course categories' list.
- 'Search capability' points to the search bar.
- 'Highlighted courses including Course Calendar' points to the 'Senior Tax Training Calendar' announcement.

LearnIR: e-learning standards

The screenshot shows the LearnIR website interface. Three callout boxes are overlaid on the page:

- Details of process for publishing courses and e-learning Guidelines**: Points to the 'e-Learning Guidelines' section, which discusses the development of guidelines to ensure the quality of e-learning courses.
- Training modules on how to use LearnIR – mainly for the L&D community**: Points to the 'LearnIR Training' section, which lists modules like Moodle Admin, Moodle 101, and Moodle 301.
- Standard evaluation form and other options plus additional L&D community resources**: Points to the 'Community Project: Standard Evaluation forms for use in LearnIR' section, which describes the development of evaluation forms.

The website content includes:

- 1 e-Learning Guidelines**: A section detailing the process of creating e-learning courses, including a list of guidelines such as 'Provide advice on using e-learning', 'Minimise the time required to determine and develop content', 'Maintain core design values of e-learning', 'Standardise common navigation elements', 'Standardise assessment methods', 'Standardise evaluation methods', and 'Provide advice on deploying courses'.
- 2 LearnIR Training**: A section listing training modules: 'Moodle Admin' (2.5 hours), 'Moodle 101' (less than a day), and 'Moodle 301' (less than a day).
- 3 Community Project: Standard Evaluation forms for use in LearnIR**: A section describing the development of evaluation forms to reduce administrative burden.

Other visible elements include a sidebar with 'Search Forums' and 'Administration', a 'Calendar' for September 2009, and an 'Online Users' section showing 'Andrea McDonough'.

Aspire: Tax technical training on-line

Course: 100 Concepts of Revenue Acts - Mozilla Firefox

http://learnir.ird.govt.nz/course/view.php?id=329

LearnIR

LearnIR ► aspire 100 Concepts of Revenue Acts

aspire 100
Concepts of Revenue Acts

3 hours

Topic outline

100 Concepts of Revenue Acts

Objective
Know the purpose and key features of the acts administered by Inland Revenue.

Content
The training has seven parts:

- Part 1:** The Income Tax Act 2007
- Part 2:** Tax Administration Act 1994
- Part 3:** Student Loan Scheme Act 1992
- Part 4:** Goods and Services Tax Act 1985
- Part 5:** Child Support Act 1991
- Part 6:** KiwiSaver Act 2006
- Part 7:** Other Acts.

Delivery
This training is self-paced, paper-based. It can be completed individually or in a group training environment.

Special arrangements for new staff
New staff will have been provided with the training booklet as part of the Working at IR Orientation programme and will complete the assessment online (see link below).
The training is estimated to take 3 hours to complete.

Date of latest version
April 2009.

Trainer Evaluation

Reference material

Click here to view aspire 100 course book

Do not print, save or distribute outside of Inland Revenue.

This book is for reference only. See your aspire coordinator to study in this course and/or to obtain a physical copy of this book.

Administration

- Grades
- Profile

You are logged in as Andrea McDonough (Logout)

Content/topic description and duration

Searchable PDF of training materials

Next steps:

1. Fully enrol able on line
2. Assessment on line
3. Post course evaluation on line

Keeping Current Forums

Course provider, target audience, cost and duration (for CPD calculations)

The screenshot shows a Moodle course page with the following sections:

- Course Summary:** Provider: National Technical Training Development Unit; Type: Senior Forum; CPD: up to 2; Duration: 2. Description: This KCF will look provide an overview of the July Bill noting some key areas such as changes to the Associated persons rules. (NOTE: changes to International Tax will be covered in a separate KCF in Nov). Tag: July, Bill, PAD, associated, persons, Frawley, Grigg.
- Administration:** Includes links for Add a resource and Add an activity.
- Online Users:** (Last 90 minutes) lists Andrea McDonough and Lisa Kuang.
- Topic outline:** Oct 09 Taxation (International Taxation, Life insurance and Remedial Matters) Bill (The July Bill) overview by PAD. Text: This KCF will provide an overview of the Taxation (International Taxation, Life insurance and Remedial Matters) Bill which is likely to be enacted into legislation in mid September. This piece of legislation is the largest taxation bill (bar the rewrite of the Income Tax Act) ever introduced and includes changes to areas such as international taxation, life insurance and associated persons. It also contains a new payroll giving scheme. Given the size and importance of the changes contained in this Bill there will be 2 KCF sessions on the Bill. This first session (see below) will provide an overview of the bill and cover the items in the bill other than the international tax changes. This overview presented by Emma Grigg and Peter Frawley. The second session will cover the changes to the international tax rules and will be presented by Carmel Peters will be covered in a separate KCF in Nov - click [HERE](#) to link to that session.
- Available resources:** Where to get more information about the new Bill? 1. Visit the website for more details about their strategy and processes. 2. Access and search the TIB. 3. Browse or contribute to the wiki. 4. See more discussion about Legislation. Slides and handouts from the session. Click here to see the Presentation slides. Click here to see the Video.
- Enrollments:** Please discuss the appropriateness of your attendance with your manager/team leader FIRST and then if suitable, enroll below. Sign-up for an available upcoming session: Dunedin, 20 October 2009 (10:00 AM - 12:00 PM); Wellington, 22 October 2009 (10:00 AM - 12:00 PM); Christchurch, 21 Oct (10:00 AM - 12:00 PM). View all sessions.

All related resources – websites, wikis, bulletins, presentation slides and videos (as applicable)

On line enrolment – automatically generated attendance lists and training history

Next steps:
Time flag/profiling to promote certain legislation changes once they apply rather than just as enactment

Social policy training on line

http://learnir.ird.govt.nz/file.php/191/moddata/scorm/213/A5T1KiwiSaver_v01.html

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KiwiSaver
Poua he Oranga

KiwiSaver - respond to individual enquiries > Assessment

KiwiSaver
respond to individual enquiries

Introduction
Navigation
Overview
Contribution lifecycle
Review process
Time to answer calls
Assessment

Assessment

"Hi, Josh here, can I have less than 4% of my gross pay deducted for my KiwiSaver contributions?"

What is the enquiry type?

- Contributions Holiday
- Refund
- Contributions
- Mortgage diversion
- Opting out
- Financial Hardship Contributions Holiday
- Opting in

Choose your answer:

- No, the minimum contribution is 4%. However if your Employer agrees to make a contribution to top up your savings on your behalf, you can have less deducted from your pay as long as the total contribution from you both is equal to 4% of your gross salary/wages.
- Yes. You can make your contribution 2% and top it up with ad-hoc payments.

Check Answer

Q-MASTER

KNOWLEDGE BASE

EXIT BACK PAGE 28 OF 34

Audit assessment

Scenario: Customer calls with query

1. Select the type of query
2. Select the correct response (FLASH)

Search the **Knowledge Base** – live link to help learner get the answer correct and get familiar with using the Knowledge Base

IR Induction on line

The screenshot shows the 'LearnIR' website interface. At the top, it says 'LearnIR | Learning & Development | Help'. Below that, it indicates the user is logged in as 'Austen Sinclair: Staff member' with a 'Return to my normal role' link. The main heading is 'LearnIR > IR Orientation'. Underneath, there's a 'Topic outline' section with the title 'Working at IR Orientation'. The text describes the induction programme. Below this is a 'My Progress ...' section featuring a horizontal timeline of six stages: 'Day 1', 'Course Part 1', 'At your desk', 'Course Part 2', 'At your desk', and '3 months on'. Each stage has associated icons: a lightbulb for 'Day 1', an envelope for 'Course Part 1', a lightbulb and three people for 'At your desk', an envelope for 'Course Part 2', two people for 'At your desk', and an envelope for '3 months on'. A key at the bottom explains the color coding: Green for completed, Orange for in progress, and Taupe for not yet started. A note mentions a refresh delay. Two callout boxes provide additional context: one points to the 'Topic outline' section, and another points to the progress indicator icons.

LearnIR | Learning & Development | Help

You are logged in as **Austen Sinclair**: Staff member ([Return to my normal role](#))

LearnIR > IR Orientation [Return to my normal role](#)

Topic outline

Working at IR Orientation

This induction programme provides you with a wide view across Inland Revenue. The programme is built to fit in with your local induction to your new job and new on your first day with your Manager or Buddy, two one-day workshops, and a summary of your progress below and access any of these items by

My Progress ...

Day 1 **Course Part 1** **At your desk** **Course Part 2** **At your desk** **3 months on**

Key, **Green** = completed, **Orange** = in progress, **Taupe** = Not yet started

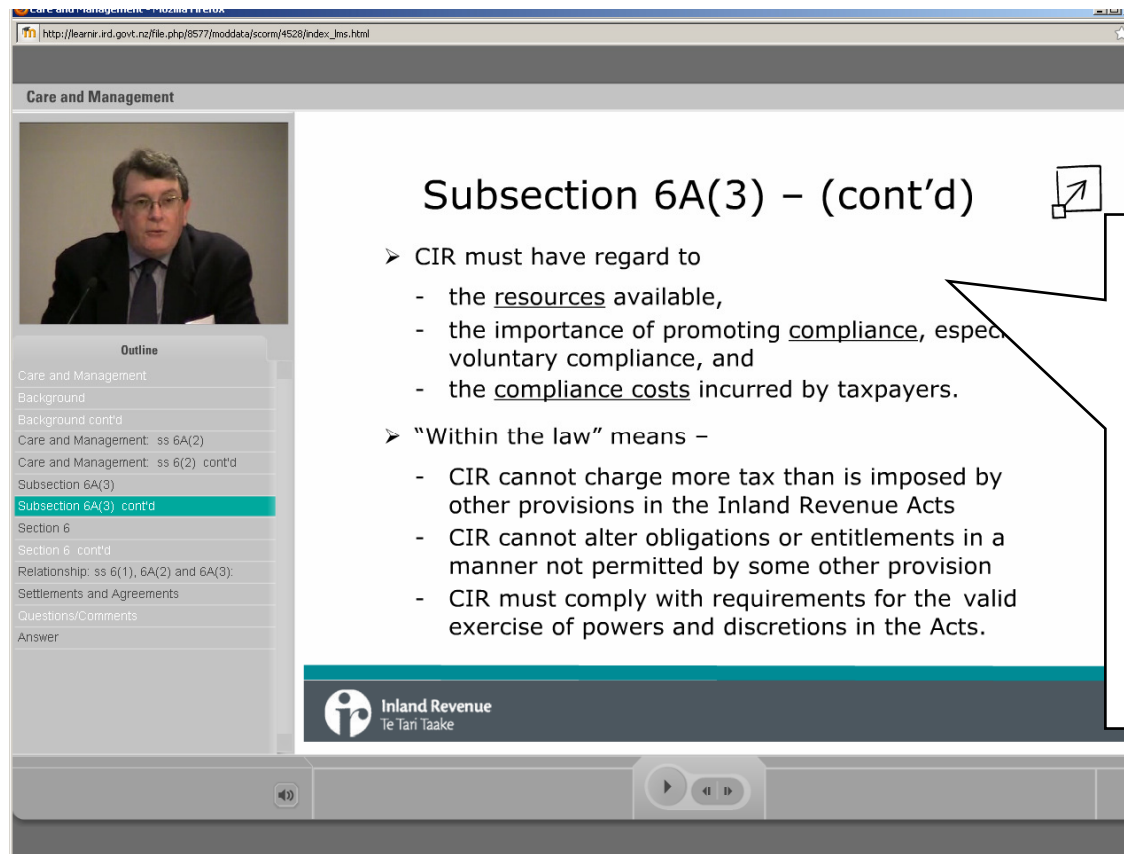
Note: there is a delay of a few minutes from completing an item to it being visible here. Press refresh (or F5) to update.

Done

Outline of the IR Induction programme for all staff: each is a live line to more detail of what needs to be completed

Visual indicator of progress: completed, in progress and not yet started

Videos for technical content



Care and Management

Subsection 6A(3) - (cont'd)

- CIR must have regard to
 - the resources available,
 - the importance of promoting compliance, especially voluntary compliance, and
 - the compliance costs incurred by taxpayers.
- "Within the law" means –
 - CIR cannot charge more tax than is imposed by other provisions in the Inland Revenue Acts
 - CIR cannot alter obligations or entitlements in a manner not permitted by some other provision
 - CIR must comply with requirements for the valid exercise of powers and discretions in the Acts.

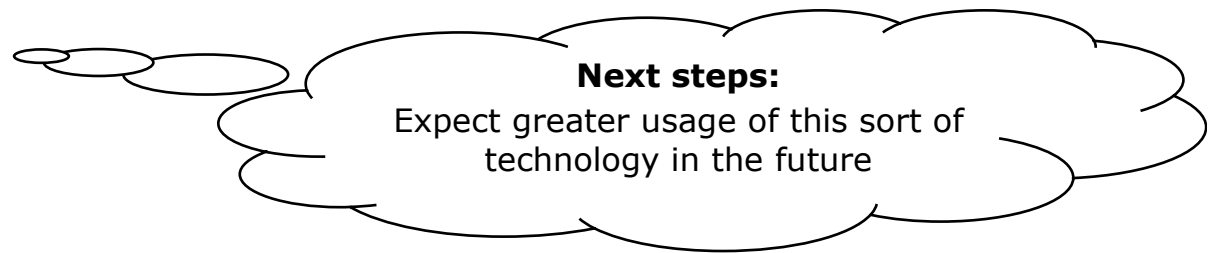
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Video recording
synchronised with slides
(Articulate) –

- allows for self-paced study
- distribution of key content/speakers messages across a wide geographical area
- consistency of message
- cheap and quick to produce

Webinars/Video Conference

- “Knowledge Cafe” technical knowledge sharing sessions via Video conference
- “WebEx” webinar software for remote office training e.g. CCH database training



Business challenges (part 1)

1. Business attitude towards training
2. Lack of user friendly information

Directional information & Resources: Management 101

Topic outline

Internal controls 101 for managers and team leaders


Organisations don't like surprises and IR is no exception. Internal controls are a series of checks and balances that the business unit has identified to manage the assessed risks. The business monitors these on a regular basis so the chance of surprises is reduced. Periodically Internal Controls carry out an internal audit to ensure that these checks and balances are being completed on a regular basis. This provides assurance to the business.


There are 5 components to the IR Internal Control Framework:


- **leadership and culture** - leaders need to lead by example
- **goals and objectives** - ensuring we can deliver what is expected of us
- **control activities** - which are included in business processes
- **information and communication** - the right information, for the right people, at the right time, to make the right decision
- **monitoring and improvement** - team leaders and managers ensure that what is not working is fixed

The booklet below is a 16 page document which gives you a good overview of the framework and is worth reading.

And at the bottom of this page are two scenarios for you to discuss with your manager.

 [Internal control framework booklet \(88KB, 16 pages\)](#)

 [Internal controls glossary](#)



Framework Glossary

1 What you need to know about internal controls in your first month


Become familiar with the National Control Framework for your business unit. There are links to some frameworks below. If the National Control Framework is not listed there, talk to your reporting manager about where you might find it, PAD and QCTC documents. There are also more informal business management checks. If you want to look at other business units' control frameworks, you can do so, but it is not personal!

2 Things you need to know about internal controls that happen on a regular basis

- BMCs are completed regularly - either monthly, quarterly or six monthly
- Management checks are completed quarterly or six monthly
- Team leaders and managers get the opportunity to give feedback on whether the BMCs are working. In other words, are we measuring the things we are measuring? Do we have the right assurance?

3 Apply your knowledge

Below are two scenarios for you to apply your knowledge to. Discuss your answers until you have discussed them with your manager.

 [Internal controls scenarios](#)

Test your knowledge

What you need to know in your first month and regularly

Next steps:
Better and more consistent access to searchable, easy to find on line resources for all tax areas

Business challenges (part 2)

3. Financial pressure

4. Maturity of L&D community



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The End