



**Tasmania**  
DEPARTMENT *of*  
HEALTH *and*  
HUMAN SERVICES

**GST IMPLEMENTATION PROJECT  
-A COMMUNICATION AND TRAINING-  
STRATEGY**

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# TAX REFORM - A COMMUNICATION *and* TRAINING STRATEGY

## 1. *Introduction*

Goods and Services Tax is a new tax to be introduced on 1 July 2000 as part of the Federal Government's - A New Tax System (ANTS) reforms. It will replace the current wholesale tax arrangements and progressively a number of State taxes with a flat 10% GST. Other proposed changes, particularly to the treatment of Fringe Benefits Tax (FBT) arrangements for Public Benevolent Institutions (PBI), will also significantly impact on the business practices of the Department of Health and Human Services (DHHS) and our stakeholders.

The Tasmanian Government has indicated that it will be the responsibility of each Agency to carry out the necessary planning for the introduction of GST and to ensure that the legislation is complied with after that date.

A Steering Committee and Project Team within the Department of Health and Human Services have been established to oversee and assist in the development and implementation of necessary responses to the new tax reforms. To ensure that the Department is in a position to fully comply with the requirements of the GST provisions, there is a need to focus on the following objectives:-

- To ensure that **system processes**, procedures and practices are modified or established to effectively meet the requirements of the GST
- To ensure that **staff** are adequately trained to operate and manage in the new environment
- To ensure that **key stakeholders** understand necessary changes to the Department's policies and operations.
- To minimise the **impact** on the Department's finances and operations.
- To ensure that an effective on-going **compliance** and management program is established.

The **Overview of GST Issues and Impacts**, undertaken by the GST Implementation Project Team, highlighted that the GST will have a significant impact, to varying degrees, on different areas and stakeholders. This includes administrative and service delivery employees, clients, support groups, distributors and suppliers. It is essential that the impact on these groups be clearly identified early in the planning stages to enable an integrated communications and training program, to be designed and implemented in meeting their requirements in the most practical, feasible and desirable manner.

## **2. *Situation Analysis***

Given the evolving nature of the Commonwealth tax reform package, especially GST requirements and their perceived critical impacts on some current Departmental operations in the short to medium terms, a preliminary awareness audit of staff, suppliers and distributors was undertaken in early October 1999. The results of this survey indicated that there was a very limited technical understanding and lack of general awareness of the tax reform package and its impact on Department activities. The key issue was that staff perceived the tax reform package, as being primarily of a financial nature and as such was not relevant to their operations and/or responsibilities. Where resource allocations were considered, the general consensus was that current budgets would need to be supplemented to cater for any specific training and additional resources required by Divisions to implement the GST. These perceptions need to be addressed if project risks are to be minimised.

As a consequence, the communication **Goal** focuses on educating **key personnel** in what they need to know and do and in marketing the right message consistent with the Agency's **key corporate strategic business objectives and outcomes**. This is being addressed by facilitating and creating the necessary organisational conditions through the use of appropriate communication and training tools and systems. This will be the challenge of the communications and training strategy. Success will be in an informed and trained workforce. The communications & training tools and systems that have been factored into the Strategy are highlighted in Annexure 2.

## **3. *Communications and Training objectives***

The objective of the communications and training strategy is to ensure that the Department is ready for the introduction of the GST. This will be addressed through the following processes:-

- Delivery of leadership education & briefing sessions;
- Significantly raise awareness of tax reform issues and implications for all staff and stakeholders;
- Provision of appropriate training for all affected Departmental staff;
- Addressing internal competency gaps;
- Enhancing knowledge and awareness of community sector organisations which are funded by the Department;
- Informing Department suppliers of necessary changes to policies and practices;
- Informing Departmental clients and the general public of any service and pricing changes;
- Obtaining feedback from staff and other stakeholders on the needs and issues of concern to them; and
- Creating training curriculum.

#### **4. Communications and Training Strategies**

To ensure that no opportunities are overlooked, the communication strategies have been designed from a strategic point of view. The Department's GST Implementation Project Business Plan identified seven levels of stakeholders and the broad **management strategies** that will need to be considered in implementing the GST and FBT requirements. These are provided at Annexure 1.

The communication task for all seven levels will require the provision of a consistent message and a sense of direction and purpose, and build a relationship between the Department and its stakeholders. The goal is to get the communications and training right, make the message clear, leave no doubt about what is intended and who is accountable for delivering the results.

The cost to the Department of implementing the following Communications and Training Strategies are not known at this stage, but is expected to be minimal to Divisions and the Project Team. It is envisaged that most of the project costs will be incurred in the provision of technical support from consultants and software enhancements to financial and business systems. Related costs associated with training will be minimal, as in-house and ATO resources will be used as much as possible.

The Communications and Training Strategies are:-

- (i) ***The promotion of general awareness and understanding of GST requirements.*** This strategy is targeted at staff with a potential involvement with GST implementation. Awareness programs will be designed to identify key administrative and operational issues associated with the GST delivery and change management requirements.
- (ii) ***The provision of appropriate technical training for targeted stakeholders implementing GST.*** This strategy is designed to focus on the provision of specific technical training and support for the key stakeholders identified that will be involved with the implementation and delivery of change arising from the GST. It is envisaged that this group will not be a large number of staff within the Department.
- (iii) ***The provision of a series of workshops specifically tailored to address cross Divisional administrative, technical and operational issues relating to GST implementation and change management.*** This strategy is designed to address the way the Department will need to do business in the future in the new GST/FBT environment and will address assorted policy issues.

- (iv) ***The provision of appropriate key messages and information to stakeholders.*** This strategy is designed to address the information needs of stakeholders and ensure consistency in understanding of the treatment to the tax reforms.
- (v) ***The establishment and/or participation in forums to facilitate communications with stakeholders.*** This strategy links the mechanics by which GST issues and tasks are being addressed and facilitates two way communications.

The following proposed activities are in chronological order and support the strategies described above. These activities will be expanded in more detail, on a sub-project and Divisional basis, to form the operational Communications and Training Action Plans to assist in implementing the GST.

<b>Activities</b>	<b>Strategy</b>	<b>How</b>	<b>Who</b>	<b>When</b>	<b>Target</b>
Help desk -general queries/advice	General awareness	Tel./e-mail	GST team	Daily	All staff
Development of Divisional specific Help Desk arrangements	General awareness	Tel/e-mail	GST Bus Managers	From Dec.	Divisional staff
Promotion of Govt. sponsored seminars and workshops	General awareness	Bulletin & Links	GST team	As required	Management and specific staff
Distribution of ATO information and guidelines	General awareness	Bulletin & e-mail	GST team & Bus. Mgrs.	Fortnightly	Management & specific staff
Distribution of Treasury information and guidelines	General awareness	Bulletin & e-mail	GST team & Bus. Mgrs.	Monthly	Management & specific staff
Assessing and highlighting commercial GST workshops and seminars.	General awareness	Bulletin and Facsimile	GST team	As required	Management and specific staff
Establishment of forums for planning and co-ordinating Agency GST project	Stakeholder communications	Regular formal meetings	GST team	Fortnightly	GST Business & support Managers
Establishment of Agency-CSO working Party	Stakeholder communications	Regular formal meetings	GST team, Dir.Finance, Grants & Contracts Unit.	Fortnightly or as required	Community Peak Group Reps.
Briefings to Agency Executives	Stakeholder communications	Regular Meetings	Project Manager	Monthly	Agency Executive Committee
Liaison with other Government Agencies	Stakeholder communications	Regular meetings	Project Manager	Monthly	Other Government Agencies.
Promoting and delivering preliminary issues/awareness programs	General awareness	Through 17 Statewide workshops	GST team & Deloitte	4 Nov-2 Dec	Management and key staff

Reviewing and evaluating workshop responses re awareness and technical issues .	General awareness	e-mail, telephone & facsimile	GST team	17 Nov-8 Dec	Identifying issues/groups to be addressed .
Identification of transitional supplies and issue linkages from surveys	General awareness	Workshops	GST team, Deloitte, Bus.Mgrs	1 Dec-31 Jan	GST Business Managers & key staff
Identification of technical issues for urgent advice	General awareness	Hotline & workshop reviews	GST team	Daily-as required	Specific staff
Identification of issues from Supply Transaction Survey	General awareness	Scoping exercise	GST team	2-14 Jan.	Managers and specific staff
Assess & promote suitable training software on GST	Technical training	Bulletin & demonstrations	GST team & Adviser	Dec/Jan.	Directors & Bus. Mgrs/specific staff.
Specific GST awareness presentations	General awareness	Workshop	GST team	As required	E.g. Professional Registration Boards & others
Assess & arrange ATO & GST Start-up Office courses.	Technical training	ATO and GST Start-up Office	GST team	Dec 16	Relevant Agency staff, Community groups.
Development of Intranet Web site for GST information supply	General awareness	Intranet	GST team & Media Unit	24 Jan	All staff
Preparation/delivery of specific workshops on awareness issues raised by staff,	General awareness	Statewide workshops	GST team	31 Jan-31 March	Specific staff groups
Develop training arrangements for GST systems/processes	Technical training	Workshops	GST team, SFS team, Finance Branch	From 7 Feb	Finance one users. Other financial operational staff
Participation in training arrangements with Community Peak Groups.	Technical training	Workshops & seminars	GST team & Grants & Contracts Unit	From 15 Feb	Community groups
Implement training sessions for acquisitions and supply.	Technical training	Workshops	GST team	From 22 Feb	Staff involved with Agency procurement & supplies.
Preparation and distribution of GST training kit	General and technical awareness	E-mail/fax	GST team	From 25 Feb	Specific staff
Implement training sessions on FBT arrangements.	Technical training	Workshops	GST team, H.R. Finance	From 28 Feb	Staff involved with salary packages and FBT reporting.
Identifying key messages for stakeholders during course of project.	Key messages	Intranet & Internet	GST team, Media Unit & Bus. Managers	From 6 March	Suppliers, community groups and clients
Development of Internet Web Site	General awareness	Expansion of Agency	GST team , I.T. &	March 15	Agency suppliers,

		Internet site	Media Unit		community groups and clients
Provisions of focused communications promoting Agency GST/FBT compliance and policy statements	Key messages	Internet, media & mail-outs	GST team, media Unit, Bus. Mgrs.	1 April-30 June	All Agency clients, stakeholders
Implement training arrangements for HAS & C&RH	GST Admin & change management	Workshops	GST team, Business Managers,	By 3 April	Key staff HAS Key staff C&R
Communicating new pricing and operational arrangements	General awareness	Mail-outs, internet, intranet & public adverts.	GST team	17 April-15 May	Agency suppliers, community groups and clients.
General compliance training	Technical training	Workshop	GST team	April-May	Management & key staff
Implement training arrangements for CYFS and Strategic Corp. Support Divisions.	GST admin. & change management	Workshops	GST team, Business Managers.	By 8 May	Key staff CYFS Key staff SCS
Design and distribution of GST guides and manuals	General awareness	Electronic format	GST team	May 15	All affected staff groups
Other specific training requirements identified through monitoring process	Technical Training	Workshop and/or through Intranet	GST team	May-June	Management & key staff
Design and distribution of GST implementation check list	General awareness	Intranet-Internet. E-mail	GST team	1 June	All affected staff groups
Implement training arrangements for Housing & Health Advancement	GST admin. & change management.	Workshops	GST team, Business Managers.	By 5 June	Key staff Housing Key staff H.A.
Briefings on testing programs and processes.	GST admin. & change management.	Specific site locations	GST team, Business Managers.	12 June – 30 September	All key GST staff.

## 5. Monitoring

Given the evolving nature of the GST requirements for implementation, monitoring and evaluation will be undertaken with the following guidelines in mind: -

- the appropriateness of the communications and training strategy in terms of the Department's strengths and opportunities;
- the probability of the strategy succeeding in terms of cost, effort, resources etc;
- the acceptability of the strategy with management, staff, clients;
- the critical timing of the communications and training requirements between now and the implementation of GST and FBT on 1 July, 2000.

**The effectiveness of the communications and training strategy will be monitored by the GST Project Team on a regular basis through seeking informal feedback and more formal paper based and telephone surveys. Appropriate actions will be undertaken as communication gaps are identified.**

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## **ANNEXURE 1**

### **GST Implementation Project Stakeholders**

<i>Level</i>	<b>Stakeholders</b>	<b>Management Strategies</b>
1	The Minister Budget Committee Auditor-General Australian Taxation Office Internal Audit	Managed by providing briefings or reports on progress as required
2	SFS Project Manager Managers responsible for financial feeder systems National Tax Reform Unit, Treasury Commonwealth/State committees and working groups	Managed through regular consultation and liaison
3	Consumers Community sector organisations Peak community groups Unions Suppliers SFS Project Manager Managers responsible for financial feeder systems Almost all work unit managers	Managed through regular communications and consultation
4	GST Planning and Coordination Group Finance and Facilities Branch Media Unit Project and Quality Management Advisor GST Implementation Project Team External GST Adviser	External contractors or consultants will be managed through formal agreements or contracts. Internal consultants and groups will be managed through ensuring roles and responsibilities are clearly understood and documented, as required
5	Project Team GST Business Managers GST Planning and Coordination Group	Managed through regular meetings and consultation
6	Work unit managers in all Divisions	Managed through the Agency's existing internal communications.
7	The Secretary Deputy Secretary Divisional Directors/Agency Executive Committee Steering Committee	Managed through participation of representatives on the Steering Committee, regular reports to AEC and via Divisional GST Business Managers and direct consultation by the Project Team.

## **ANNEXURE 2**

### ***Communications & Training Tools and Systems***

There are a variety of communication tools available for transmitting desired information and for training managers and staff. Marketing research has established that face-to-face and group communications are some of the best ways to establish and maintain good relationships which contribute to cultural change. Based on the evolving nature of the GST requirements, the following combination of communication tools have been factored into the strategy:-

- ***Briefings***

In line with the Project Business Plan and the Project Execution Plan, briefings will be extensively used to specifically communicate high level information to departmental executives, divisional business managers, community sector peak organisations, unions and stakeholders who are required to review or audit the project and its outputs/outcomes. This latter group would include the Minister, Australian Tax Office, Auditor General, Treasury, Budget Committee etc. Briefings should be focused and delivered at regular intervals by agreement. The corporate media unit, with its communication expertise needs to be involved in developing appropriate material.

- ***Seminars***

Seminars tend to cater for large audiences. As such, they are useful to not only communicate the latest information but can also be used to enhance cross-organisational interest and the sharing of expertise, experiences and knowledge. There are a variety of seminars in the marketplace that cover a wide range of tax reform issues - ranging from general awareness sessions to specific implications for the health industry. The public seminars run by the Australian Tax Office are free of charge and should be fully utilised by staff and suppliers. Other seminars are run on a commercial basis and, in some cases, are industries specific in their focus. Initial seminars run by the GST Project Team will be functional and issue based across the whole Department.

- ***Workshops***

Workshops tend to be used in a more specific and focused manner as a communication and training tool. A characteristic is that they are designed with small attendee numbers, which enables more focused cross-department interest and teamwork to develop through sharing of staff expertise, knowledge and experiences. Due to the more “hands-on” nature of workshops as a training tool, feedback is valuable for identification of shortcomings that need to be addressed by more specific training. Workshops are being proposed for training Business Unit Managers and other support staff. Workplace visits by the Project Team around the State will be undertaken as part of generating awareness with specific groups and general staff. Specialised and/or technical training arrangements will be supported by professional organisations. The “Train the Trainer” packages offered by the Australian Tax Office and the GST Start-up Office will be investigated to train our staff in dealing with stakeholders and the community sector.

- ***Media***

The use of media to promote and educate external stakeholders on GST impacts should be encouraged. It could range from involvement in developing an advice column or positive spin articles in the local newspaper to arranging a radio talkback program to raise the profile of the Department and promote the work on GST issues affecting health and community services. Other States are using this media approach to make the community sector aware of planned activities and issues for further consideration by the community groups.

- ***Technology Assisted Communications***

This form of communication involving Intranet, Internet, email, facsimile etc can be extremely useful for disseminating essential information such as the GST Bulletin and regular newsletters/updates from the GST Adviser to target staff and stakeholders.

Unfortunately, not all people have access to some of these tools, and communications are limited unless combined with a variety of other electronic and hard copy options. With the support of I.T.Services and the Media Unit, these electronic tools will be used in reaching specific staff and other stakeholders over the course of this project. The set-up of a Help Desk-Hotline is being provided to enhance information access. A Web page on the Internet and Intranet with cross-links to other Web sites is also being considered.