

Inland Revenue Division

Ministry of Finance and Treasury

Strategic Plan

2019 – 2023



Improving the life of Solomon Islanders



IMPROVING THE LIFE OF SOLOMON ISLANDERS
Inland Revenue Division Solomon Islands

Foreword by Permanent Secretary Finance and Treasury

The Inland Revenue Division plays a critical role in improving our country. They collect approximately 50% of all government revenue. The priorities of the government are agreed and IRD's role is to align with those goals and contribute to them. The revenue they collect is used to pay for education, hospitals and our police force. Without it, our country would not be able to operate successfully. Each of the staff in the Division, no matter what their role contributes an important part to achieving this outcome.

Building on a successful reputation the challenge is now for IRD to further modernise its system, structure and processes to be successful in a modern business world. Proactive action is required to ensure all citizens of the Solomon Islands understand their tax and licensing obligations. I have every confidence that this well thought out Strategy will support the organisation in achieving these important outcomes over the next five years. I look forward to seeing the organisation grow and change through the coming period of Tax Reform.

Commissioner's Introduction

IRD is at a critical and exciting time of change. All our IRD team, including me, need to be ready to embrace constant change and improvement as we enter a period which will see both legislative and administrative tax reforms. We are introducing a growing range of online based services and digital payment methods. Our organisation's structure will need to change to adequately support all this work. Our plans are comprehensive and will require close monitoring and management.

To be successful, we need to work closely with all our stakeholders. This will require an improvement in how we communicate. IRD needs to change the way we do business to adapt to the environment we are now working in. I am relying on all IRD leaders to help achieve these stretching goals by leading and inspiring their team members to be better than ever before. We have proven our ability to change our organisation – we will build on that success even further in the years to come.

Our Corporate Statements

Purpose: To improve the lives of Solomon Islanders

Vision: We become an effective and efficient Division, we support our customers and increase revenue for our country

Mission: We continuously improve our skills in line with our changing organisation, so our customers understand and comply with their obligations

Values:

- Embrace change and learning
- Listen to each other
- Work together with honesty, integrity and respect
- Take responsibility for our actions

Who is the IRD and what we do

The Inland Revenue Division (IRD) is responsible for administering the legislation that prescribes various taxes imposed in the Solomon Islands. IRD also:

- Manages tax exemption applications (jointly with Customs and Excise Division),
- Supports the Economic Reform Unit in the provision of tax policy advice to the government.
- Manages the transport licensing system

The primary objective for Inland Revenue is to operate as an effective and efficient Division which maximises revenue collection. The forms of taxes collected include income tax, withholding tax, goods tax, sales tax, stamp duty and vehicle licensing fees. The taxes that Inland Revenue collects are spent by the Government on health, education, police and other public services. This spending underlies the purpose of Inland Revenue - *To Improve the Life of all Solomon Islanders*.

The Division is a part of the Ministry of Finance and Treasury. It is led by the Commissioner of Inland Revenue who is supported with a Division establishment of approximately 120 staff. The Division is structured into four sections - Audit, Operations, Employment and Services, and Assessments and Debt Collection. Most staff are based in our offices in Honiara however offices are also maintained in Auki and Gizo.

The Divisions 2019 Business Plan details its goals for the year. All its goals are linked to the strategic priorities:

- **We are customer focused**
- **We manage risk to compliance and reduce collection costs**
- **We continuously improve – our organisation and team capability**

Informants of strategy

Information to develop IRD's strategy and corporate plan was drawn from several sources.

- a. Findings of the IMF Article IV mission and staff visits during February and March 2018;
- b. ¹Findings and recommendations relating to the management of outstanding debt and return management;
- c. Various internal documents of the IRD that included the existing strategy and business plan 2017 - 2019, the 2017 annual report and audit section reports;
- d. Discussion with representatives of accountancy firms relating to IRD's performance, level of service and opportunities to improve. Also consulted was the CEO and representatives of the Solomon Islands Chamber of Commerce, Company Registrar and the Ministry of Finance and Treasury including the economic reform unit who have responsibility for developing tax and administrative policy reforms;
- e. A two-day IRD strategy and planning workshop, attended by all IRD management, including team leaders examined the currency of the existing strategy and business plan;
- f. Reference was made to the Tax Administration Diagnostic Assessment Tool (TADAT).

IRD's Operating Environment

Economy

²Solomon Islands has made considerable gains in establishing macroeconomic stability and strengthening institutions in the past six years. The Australia-led Regional Assistance Mission to Solomon Islands (RAMSI) withdrew this year after fourteen years, having succeeded, together with the authorities, in restoring law and order and re-establishing public institutions. However, Solomon Islands faces numerous challenges common to many small states in the Pacific— it is remote, highly vulnerable to natural disasters and climate change, has a narrow production base, a large infrastructure gap, and administrative capacity constraints. The government is gearing up for elections in early 2019 and the fiscal position has deteriorated.

The Solomon Islands economy grew by 3.5 percent in 2016 driven by a peak in the forestry sector. Growth remained solid in 2017 and is projected at 3.0 for 2018, buoyed by infrastructure spending, fisheries and agriculture, although logging production is slowing down. Inflation is contained at an annual rate of just 1.6

¹Arrears and Return Management: Mr. Dean Lawrence: March 2017.

Strengthening Debt and Return Management: Mr. Dean Lawrence: May 2017.

Strengthening Tax Debt and Return Management: Mr. Dean Lawrence: June 2018

² Extract of 2017 IMF Article IV mission Press Release and statement by the IMF Executive Director for Solomon Islands March 5, 2018.

in October 2017. The current account deficit has widened a little but international reserves levels are comfortable.

IMF Directors urged sustained fiscal reform efforts and commended the recently launched tax review and underscored the importance of tackling domestic arrears.

Current strategy, planning and monitoring processes

IRD has adopted a top down structured approach to the setting of strategy, planning and monitoring. A 2017-2019 strategy is in place and the business plan is monitored at each second two weekly meeting of the senior management team and the two advisors. Indications are that all material initiatives underway within the organisation are within the current business plan.

Taxation Policy Reform

Government has sanctioned a taxation policy reform that commenced in 2017 to be developed in three stages: stage one - review of tax administration arrangements and consumption taxes: stage two - review of income tax: stage three – other taxes. The review is managed through the economic reform unit of the Department of Finance and Treasury.

Progress made in stage one indicates the administrative policy changes, at the earliest would be enacted during the second half of 2019 to take effect in 2020. With the possibility that VAT would also be enacted during the second half of 2019 to take effect in 2021.

Policy reform has been on the Governments agenda for many years and will eventuate at some time in the future. In preparation IRD should now take steps to prepare for self-assessment and implementing a VAT in areas of capabilities, process and structure.

Compliance risk management

Tax Agents have the view that the IRD needs to address taxpayer non-compliance that is putting compliant taxpayers at a disadvantage in the market place. It was suggested that IRD's compliance focus, as evident through its audit programme, is on those taxpayers within the tax net whereas that needs to widen to tackle the issue of those businesses operating outside of the net.

Levels of outstanding debt and returns are high and deteriorating. Following advice (refer footnote 1) specific interventions are underway by IRD to arrest and improve this situation.

IRD currently manages compliance risk by undertaking pre and post assessment checks of returns filed and conducting audits. IRD's ability to identify compliance risk is at a fledgling stage. An intelligence section has been established within the audit section where two staff gather and interrogate data from IRD and Customs systems and some Government agencies including the intelligence unit of the Reserve Bank. Audit team leaders then select audit cases from the "intelligence information bank".

The development of IRD's risk management capability is timely given that it is expected that self-assessment will be a reality in the near future.

Processes

Work has commenced to improve the registration process system that is fragmented and needs to be consolidated for both Revenue Management System (RMS) and the Transport Management System (TMS). Taxation returns are assessed by the Commissioner. Goods and sales tax returns are accepted and assessed on face value with post assessment checks undertaken. Income tax returns are filed by those deriving income from a business or passive income. Those returns are checked pre- assessment with adjustments mostly relating to the deduction for: rents because of no withholding tax paid; entertainment; depreciation, and; salary and wages. No refunds are issued with the credit held over to be offset against future liability. There is consistently a backlog of returns for assessors to check and process.

Objections are commonly received for the adjustments made, that are often sustained. Tax agent practitioners commented that if IRD had contacted the agent or taxpayer prior to issuing an amended assessment the matter would often have been resolved. This approach would do away with the current “paper chase” incurring clients in avoidable compliance cost to clients and operational costs for IRD.

IRD administers a PAYE system, however salary and wage earners have not been issued TINS and do not file a return but can ask IRD to check whether they may be entitled to a refund. A large proportion of salary and wage earners utilise this facility consuming a considerable amount of taxpayer services resource. Large delays commonly for the taxpayer occur as IRD cannot locate the copy of the employee’s tax deduction certificate from the employers file. In the meantime, the taxpayer is regularly calling on IRD for an update.

Systems

IRD operates two systems. The revenue management system (RMS) and the transport management system (TMS). The functionality of both systems need to both improve and be enhanced. Issues relating to RMS have been raised with the system developer, *DataTorque Ltd* in relation to both maintenance and enhancements including facilitation of on line filing and paying, automated tax assessments, EFTPOS/Credit Card payment facilities.

The lack of systems expertise in IRD is a risk. One team leader and the performance Improvement advisor (contracted to April 2019) have a working knowledge of the systems, to the extent they can engage with DataTorque.

Human Resources

Leadership in IRD is recognised as important to the success of IRD. A manager leadership programme has taken place of which the learning is beginning to be evident through changed manager behaviour.

IRD has an experienced work force that at the individual level have worked on the same section for years at a time. No staff rotation policy is in place to develop a broader skill base and provide management with greater flexibility to respond to changing delivery pressures. There are concerns regarding level levels of performance by some staff and issues of integrity have been experienced.

Structure

IRD’s structure has evolved over time and is out of alignment with current processes and strategy.

Considerations when designing IRD’s structure include: grouping functions that complement each other; the management of risk; workloads; span of management responsibility, and; the eventuality of implementing self-assessment and a VAT.

Priority issues and needed areas of improvement

- a. Anticipate and prepare for policy reforms including self-assessment and the implementation of a VAT.
- b. Address the levels of non-compliance.
- c. Significantly improve outstanding debt and return collection.
- d. Improve return lodgment, return assessment and refund processes.
- e. Enhance systems functionality.
- f. Provide adequate assistance and services to taxpayers.
- g. Improve the performance of managers and staff.
- h. Enhance the business knowledge and skills of managers and staff.
- i. Occupy adequate business accommodation.
- j. Align IRD's structure to strategy and processes to include a large taxpayer office.
- k. Enhance the leadership, management and monitoring processes.
- l. Manage the organisational impacts of change.

IRD's Strategy and Corporate Plan

Arising from the analysis of IRD's operating environment the following strategic framework was developed.

Strategic themes

- We are customer focused
- We manage risk to compliance and reduce collection costs
- We continuously improve – our organisation and team capability

Strategic Priorities

1. Prepare for Tax Reform
2. Build effective business relationships
3. Lead and embrace change
4. Improve voluntary compliance
5. Actively lead and manage our performance
6. Build an effective and strong organisation
7. Our skills support our business needs

Strategic Theme	Strategic Priority	Development	Deliver 2019	Deliver 2020	Deliver 2021	Deliver 2022	Deliver 2023
We are customer focused	1. Prepare for Tax Reform	Engage in the development of taxation and administration Policy	<ul style="list-style-type: none">✓ Participate in consultation meetings✓ Review and assist in redrafting legislation as required✓ Actively advocate for change✓ Engage with ERU in all policy development discussions✓ Fully participate in Tax Reform consultations✓ Implement the new Tax Administration Act when it is enacted.				
		Review and provide feedback on draft policy and legislation relating to Income tax and other taxes (stages 2/3)	<ul style="list-style-type: none">✓ Income Tax changes enacted✓ Review of other taxes			<ul style="list-style-type: none">✓ Income Tax changes implemented✓ Other tax changes enacted	
		New (Omnibus) Tax Administration Act (TAA) to be enacted second half of 2019 applying from 2020 that will formalise self-assessment	<ul style="list-style-type: none">✓ TAA enacted✓ Staff are trained and understand the changes	<ul style="list-style-type: none">✓ TAA applies✓ Business processes and website updated			
		Government has approved VAT policy development. Current outlook is that the Vat will be enacted 2019, applying from 2021	<ul style="list-style-type: none">✓ A project team is developed✓ Staff awareness program is undertaken	<ul style="list-style-type: none">✓ VAT enacted✓ Staff awareness continues to build	Staff are well-trained to apply the new legislation	✓ VAT implemented	
		Prepare to implement policy changes.	<ul style="list-style-type: none">✓ Re-engineering IRD and educating taxpayers				
	2. Build effective business relationships	Maintain effective business relationships with IRD’s key stakeholders	<ul style="list-style-type: none">✓Embed both internal and external communication strategies✓Undertake Customer and Tax Agent surveys	<ul style="list-style-type: none">✓A comprehensive review of ‘Our Compliance Focus’ document, supported by technical assistance	<ul style="list-style-type: none">✓Review our communication strategies✓Surveys are run annually✓Continue to refine how we gather information from our customers✓Identify additional areas of mutual interest and investigate ways to work and communicate effectively together		
		Maintain effective regional and international relationships	<ul style="list-style-type: none">✓Undertake a minimum of two Pacific Networking activities to maximise learnings on how better to target our compliance activities	<ul style="list-style-type: none">✓Ongoing Pacific Networking opportunities are embraced including sharing our learnings with other Pacific jurisdictions✓Continued active involvement in PITAA including contributing to regional initiatives✓Meet OECD expectations and requirements for the Global Forum and BEP’s			

Strategic Theme	Strategic Priority	Development	Deliver 2019	Deliver 2020	Deliver 2021	Deliver 2022	Deliver 2023	
We are customer focused	3. Lead and embrace change	IRD will manage change effectively	✓Launch Customer and Leadership Charters	✓Staff and customers are familiar with our Charters	✓Review our charters ✓Develop a mechanism to properly handle customer complaints ✓Leaders are fully accountable for their commitments to staff			
			✓Establish a new Customer Service and Learning Centre ✓Utilise a recognized change model	✓Customer Service Centre is fully utilised for reactive and proactive customer contact		✓Ongoing improvement of our customer service offering along with the improvement of accommodation		
			✓Assist change through effectively engaging IRD’s stakeholders when communicating	✓Further develop IRD’s communication strategy to messaging for the different internal and external stakeholders		✓Deliver on communications strategies		
			✓Manage risks to business delivery during the periods of change	✓Project manage the specific areas of organisational development separate from day to day business delivery ✓Utilise a recognised change model for projects (e.g. ADKAR)		✓Monitor project deliverables		
We manage risk to improve compliance and reduce collection costs	4. Improve Voluntary Compliance	Measure and improve performance across the organisation	✓Implement a compliance improvement strategy ✓Develop the audit intelligence section into a RMU	✓Periodically review and refine the strategy ✓Collect and collate a wide range of third-party intelligence ✓Develop audit case selection based on intelligence analysis ✓Utilise intel to identify priority compliance risks and plan interventions to mitigate those risks.		✓Vary focus to ensure broad industry coverage ✓Collect and collate information from tax returns ✓Design range of audits to address the different compliance risks encountered ✓Utilise intel to identify priority compliance risks and plan interventions to mitigate those risks		
			✓Collect \$2.044B for government	✓Revenue target continues to increase and is successfully achieved				
			✓Conduct 155 audits (135 specific issue audits and 25 full audits) and assess no less than \$135M discrepancies	✓Targets continue to grow and are successfully achieved ✓ALL work is recorded in RMS				
			✓Our revenue collection will include \$135M of debt	✓Targets continue to grow and are successfully achieved ✓Case numbers AND overall debt book value reduces year on year				

Strategic Theme	Strategic Priority	Development	Deliver 2019	Deliver 2020	Deliver 2021	Deliver 2022	Deliver 2023
We manage risk to improve compliance and reduce collection costs <i>(continued)</i>	Improve voluntary compliance <i>(continued)</i>	Effectively process returns and undertake post assessment checks	<ul style="list-style-type: none"> ✓ Improve return filing rates by 10% across all taxes and achieve a 5% online filing rate ✓ Undertake post assessment assessor checks with queries to be raised with taxpayer/agent prior to issue of amended assessment 	<ul style="list-style-type: none"> ✓ Filing rates and % filed online improves year on year ✓ Issue all assessments based on the returns filed ✓ Refunds held over as an available credit and offset against future tax liabilities ✓ Process returns as filed having undertaken face checks of returns to enable processing (NOTE: assessor checks to cease once (a) self-assessment is in place, (b) when a risk management engine is in place 			
		Maximise the use of technology available in improving compliance	<ul style="list-style-type: none"> ✓ Online filing and payment for all taxes ✓ Objections can be lodged online ✓ Automate individual refund requests ✓ Business processes are streamlined 	<ul style="list-style-type: none"> ✓ Proportion of returns and payments received online increases ✓ Achieve on-boarding targets 			<ul style="list-style-type: none"> ✓ Consider other services which may be offered in an online channel
		Tailor services to meet the information and assistance needs of taxpayers	<ul style="list-style-type: none"> ✓ Install a public service counter in Honiara ✓ Reduce public contacts by collating and identifying and addressing common queries ✓ Undertake technical forums ✓ Develop public rulings for all areas of technical and process complexity ✓ Develop standard practice statements 	<ul style="list-style-type: none"> ✓ Undertake technical forums ✓ Develop public rulings for all areas of technical and process complexity ✓ Develop standard practice statements in key areas of legal and technical interpretation ✓ Advertise" via bill boards, TV/radio 			

Strategic Theme	Strategic Priority	Development	Deliver 2019	Deliver 2020	Deliver 2021	Deliver 2022	Deliver 2023
We continuously improve – our organisation and our team capability	5. Actively lead and manage our performance	Measure performance	<ul style="list-style-type: none"> ✓ Implement a Business Process Performance Measurement Framework ✓ Prepare for benchmarking activities 		<ul style="list-style-type: none"> ✓ Study group to visit the Fiji Revenue and Customs Service. 	<ul style="list-style-type: none"> ✓ Design and develop a business process performance measurement framework ✓ Undertake a TADAT internal benchmark assessment 	<ul style="list-style-type: none"> ✓ Implement the business process performance measurement framework
		Enhance the existing planning, monitoring and communication process	<ul style="list-style-type: none"> ✓ Annually refresh and renew the strategy and corporate plan ✓ Undertake monthly monitoring of progress ✓ Engage team leaders in the planning and monitoring process 	<ul style="list-style-type: none"> ✓ Refresh strategy through to personal objectives ✓ Undertake monthly monitoring of progress against that planned ✓ Engage team leaders in the planning and monitoring process 			
			<ul style="list-style-type: none"> ✓ Engage and communicate outcomes to staff of IRD's performance, direction and developments 	<ul style="list-style-type: none"> ✓ Update team leaders on key outcomes of senior managers monthly monitoring meeting ✓ Team Leaders to inform staff of latest developments and performance achievements. 			
		Enhance debt and return management performance	<ul style="list-style-type: none"> ✓ Continue to embed the Debt and Return Strategy ✓ Review case selection strategies 	<ul style="list-style-type: none"> ✓ Improve the collections of audit assessed debt. ✓ Debt book reduces 	<ul style="list-style-type: none"> ✓ Re-design and implement an improved audit assessed debt collection process ✓ Debt book reduces 	<ul style="list-style-type: none"> ✓ Debt book continues to reduce 	
			<ul style="list-style-type: none"> ✓ Continue and improve our data cleansing programme 	<ul style="list-style-type: none"> ✓ Data cleansing is an ongoing focus – responsibility is assigned ✓ Accounts are updated or closed as needed 			
		Improve a delegation's framework		<ul style="list-style-type: none"> ✓ Review the delegations framework and check staff understanding and application 	<ul style="list-style-type: none"> ✓ Implement improvements in how the framework is administered 		

Strategic Theme	Strategic Priority	Development	Deliver 2019	Deliver 2020	Deliver 2021	Deliver 2022	Deliver 2023
We continuously improve – our organisation and our team capability <i>(continued)</i>	6. Build an effective and strong organisation	Improve business processes	✓Improve Taxpayer Education and Registration and implement a Customer Education Strategy	✓Embed the ID policy into operations ✓Embed a focus on new registrants ✓Tax Education Strategy drafted and approved including a review of the seminar venues	✓Continued refresh of the Tax Education Strategy		
			✓Automate the IR20 process	✓Evaluate the effectiveness of the new IR20 process ✓Actively educate PAYE Officers to minimise over/under-deduction of taxes	✓Establish an alternative solution for IR20 requests		
		Improve vehicle licence system administration	✓Redesign vehicle license plates to assist in enforcing compliance ✓Advertise changes to customers	✓Reorder as required ✓Roll-out service to Gizo and Auki	✓Review of the new license plate design ✓Reorder as required		
		Establish a legal enforcement unit	✓Tax lawyer is appointed ✓Develop an ongoing legislative change programme	✓Ongoing mentoring of the tax lawyer ✓Embed the legislative change programme ✓Implement a disputes and appeals process	✓Continual review of the Legislative change programme		
		IRD’s business operating systems meet current and future needs – improve RMS functionality	✓Build a strong business case for upgrading our system to RMS10 ✓Seek donor support ✓Ownership for RMS system maintenance	✓Scoping for RMS10 ✓Enhance management reporting functionality ✓Improve AX interface	✓Implementation of RMS 10 ✓Adapt RMS to self-assessment and VAT processes. ✓Maintain system functionality		
			✓Split RMS and TMS databases across two servers	✓Continue to work with ICTSU to ensure our systems are well supported and fit for purpose			

Strategic Theme	Strategic Priority	Development	Deliver 2019	Deliver 2020	Deliver 2021	Deliver 2022	Deliver 2023
We continuously improve – our organisation and our team capability <i>(continued)</i>	Build an effective and strong organisation <i>(continued)</i>		✓Working with ICTSU reintroduce a new IRD intranet site supported by new software (This item is ICTSU dependent)	Information contained is accurate and current ✓We have good capability for site maintenance			
		Strong records management disciplines	✓Complete the introduction of improved records management processes	✓Sustainable processes are established ✓Storage is well organised ✓Office clean-up of records is maintained			
		Align IRD’s structure to strategy and processes	✓Introduce a Large Taxpayer Office structure/team Proper change processes are utilised	✓Large taxpayers receive an improved service and their compliance improves			
			✓Introduce the new organisational structure ✓Proper change processes are utilised ✓Normal business is not interrupted	✓Re -organise and resource IRD’s structure ✓Group functions complement each other ✓Risk and workloads are well managed ✓Span of management responsibility	✓Effectiveness and efficiency of IRD increases	✓Training occurs where necessary	
			✓Refresh and review how we support, manage and monitor provincial offices Regular compliance activities begin Provincial tours happen in Q2	✓HR Review of changes ✓Ongoing training Provincial staff are well informed and feel connected to IRD ✓Regular compliance activities begin Provincial tours happen in Q2	✓Identify ongoing opportunities for improvement ✓Regular compliance activities begin Provincial tours happen in Q2		

Strategic Theme	Strategic Priority	Development	Deliver 2019	Deliver 2020	Deliver 2021	Deliver 2022	Deliver 2023	
We continuously improve – our organisation and our team capability (continued)	7. Our skills support our business needs	Managers demonstrate strong management and leadership competence.	✓Implement strategies and techniques to ensure training is implemented/sustained in the workplace ✓Develop and monitor leadership goals for managers.	✓Leadership behaviors of managers are evaluated following attendance at the Leadership Programme.	✓Monitor and refine leadership goals for managers			
		Managers and staff have the needed knowledge and skills	✓Identify the training needs of managers and staff through a training needs analysis	✓Adapt our ongoing training programmes to match the needs identified and deliver training in priority areas. ✓Grow skills through study programmes and courses of instruction in balance with the business needs of IRD ✓Maintain a broad base of knowledge and skills ✓Review the study policy				
			✓Implement a tax technical training plan		✓Review the tax technical training plan			
			✓Develop a succession planning approach which includes in-house coaching/mentoring		✓Review the succession planning approach ✓Design and develop a rotation policy for managers and staff			
		Recognise and address the performance of managers and staff	✓Address the key areas affecting staff performance	✓Performance less than the expected standard is addressed appropriately				
		Managers and staff meet standards of integrity and behaviour	✓Communicate to managers and staff clear expectations of behaviour, performance and workplace attendance ✓Have managers and staff commit to the Public Service code of conduct	✓Code of Conduct refresher training is undertaken ✓Unacceptable behaviour is actively addressed		✓Code of Conduct refresher training is undertaken ✓Unacceptable behaviour is actively addressed		

Strategic Theme	Strategic Priority	Development	Deliver 2019	Deliver 2020	Deliver 2021	Deliver 2022	Deliver 2023	
We continuously improve – our organisation and our team capability <i>(continued)</i>	Our skills support our business needs <i>(continued)</i>	Ensure staff are properly recognised and rewarded in their work	✓Complete the implementation of a performance-based incentive scheme for our people supported by challenging targets	✓Pursue a greater level of autonomy for IRD				
			✓Review all job descriptions	✓Review/assess changes made		✓Review all job descriptions		
		Management have the required support to effect change and improvement	✓Establishment of ‘Executive Support Suite’			✓Review of the unit and roles within to measure effectiveness	✓Undertake changes to the unit as required	
		We invest in an improve on the quality of our work	✓Develop and implement a Quality Management Framework			✓Refine and review the framework		